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ABSTRACT

Designed to combine a family of related jobs in the accounting field into a realistic learning atmosphere, this simulation revolves around a fictitious company that distributes pet supplies. The simulation has been kept flexible and open-ended to allow for its incorporation into any clerical, bookkeeping, or accounting instructional program. Included in the simulation package are an introductory note to teachers explaining the objectives and format of the materials, an explanation of how the company operates, and detailed instructions to the following company employees: the accounting supervisor, the customer representative, the banker, the accounts payable clerk, the accounts receivable clerk, the payroll clerk, the shipping/receiving clerk, the wholesaler, the pricing clerk, the typist, the inventory clerk, the sales clerk, and the cash receipts bookkeeper. The job description of each of these employees consists of instructions for setting up the position as well as explanations of daily, weekly, and monthly activities. Appended to the package are various forms for use in operating the business. (MN)

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THE WHOLESALE MONKEY BUSINESS

An Accounting Program

OPERATOR'S MANUAL

Developed
by

CHARLES D. THOMPSON

Sweet Home High School
Sweet Home, Oregon

In cooperation with the

Oregon Department of Education

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Thank you to Mary Anne Sloan who first inspired me with the idea of simulation and blocked class time. Without the encouragement of my fellow teaching associates in our department at Sweet Home, my energy might have been directed in other ways. Without Principals like Kerry Moran and Dick Price, many of my recommendations and requests would have been denied. A special thank you to the Sweet Home School District Board of Directors and Patrons who approved later budget requests for the equipment that has built this program to what it is today.

A special thanks goes to the members of my local advisory committee for the help they have been in sharing the principles and practices they use in their daily office jobs with our program.

My greatest heart-felt thanks goes to my very special students who have been employees of The Wholesale Monkey Business. For it has been they who snared their ideas, suggestions, and energy that have contributed to the success of our company.

Charles D. Thompson

THE WHOLESALE MONKEY BUSINESS

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Charles D. Thompson, Author

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I N T R O D U C T I O N

For Instructor Only
(You students wouldn't be interested)

The Monkey Business has been a successful attempt to combine a family of related jobs in the accounting field into a realistic learning atmosphere. After being a part of this program, students will be able to see how a business office runs, by a group effort built upon a variety of skills they can acquire in their own high school class. I have been very pleased with the involvement and accomplishments my students have shown since we started developing this program in 1975. Over the years my students have offered many suggestions to make our company more realistic and functional.

IS IT A SIMULATION?

The Monkey Business is a very flexible, open-ended simulation that can fit very well into any clerical, bookkeeping or accounting program. It makes a great capstone class for seniors after taking bookkeeping, typing, shorthand, and other business classes. However, I have had some very successful participants who couldn't type, never operated a calculator, or knew a debit from a credit when they walked through the door.

A characteristic of this simulation is that you can control the amount and type of detail and the level of sophistication you want your class to have. Since there are no answer books, pre made-up-orders, etc. you can alter any procedures or policies you wish. If something doesn't work for you, change it. If you can't understand my easy to misunderstand directions, make up your own - - - keep changing until you find out what works. This is exactly how my students helped me put this program together over the last 5 years.

WILL IT WORK FOR MY SIZE CLASS?

The simulation can be effectively used for a short concentrated period 4-6 weeks, much like a commercial simulation. However, it can best be used (strictly opinion) for a semester or full year experience combined with textbook assignmnets on debits and credits (you know, the old bookkeeping stuff). These assignments are given concurrent with operating the company. Budgeting time between assignments and company activities is a student's responsibility. My class size runs about 10-14. The jobs can be combined for small classes of 6-10 or expanded to accomodate 20-24, possibly even more. If you have ever worked with a simulation you know the value of turning as much of the decision making on job assignments and organization over to the students as possible.

WHAT KIND OF FACILITIES DO I NEED?

I find it extremely important to create as much of an office atmosphere as possible. In the beginning you may have to operate skimpily. Some equipment possibilities are listed here.

A Must	Nice
Individual Desks arranged in office floor plan	L-Shaped Desks with file drawer
Calculators	Electric Typewriters for each station
Typewriters (a few)	Calculator for each station
Individual name plates	Time Clock
A source of printing forms	Computer

First Class

- Computer with printer
- Correcting Typewriters
- Office Plants
- Extension Phone with access to an outside line

The effort we put in to get an extension phone has provided us one of the best teaching devices we have in the department. Students answer almost all the calls, take messages to other classes and staff. It has helped turn our area into a real office and an opportunity for practice.

The students were just as enthusiastic and the results just as impressive in the early days of limited equipment as they are now with our computers and correcting typewriters. The advantage of all the equipment allows us the opportunity to do more work, make more management decisions and eliminate many of the human errors that are present when most work is done by hand. Since much of this equipment is already widely used in the business community, we owe it to our vocational students to give them as much exposure to actual procedures and equipment in use as possible.

HOW DO YOU GRADE?

Remember that no two teachers are ever the same. You will never find two Monkey Businesses that are exactly the same. Here is an idea you might be able to improve upon. People like to have some control over their grades. Using this and the office atmosphere theme, I had to put the term grades on a back shelf. Every two weeks we have a proficiency test over the assignments we were supposed to be doing. The tests are designed to capture only the basics of the short two week unit. When they are graded the employee is assigned a rate of pay $3.00 per hour, $2.75, $2.50, $2.25 . . . $1.00. The Payroll Clerk, who takes attendance and runs the payroll every two weeks, uses this rate to multiply times the time spent in class. The Payroll Clerk keeps all the earnings records, issues checks, withholding stubs, etc. The accumulated earnings are used at grading time to determine grades. A pre-established grade scale for A's, B's, C's, etc. should be posted so employees can check their progress.

To make our grading more related to a real work-a-day job, the Payroll Clerk uses a factor of 4 to bring our two hour classroom day equivalent to a regular 8 hour day. Company policy allows 2 sick-leave days a quarter if the employee calls in sick before the start of class.

There is a great deal of subjectivity to evaluating employees. Your students will learn just how much, when they are asked to evaluate others who work under them. Later in the year, after the assignments are finished and we are spending our time on resumes or other more difficult things to grade (because you expect them to be perfect) I spend some time discussing, describing and listing personal and work characteristics that effect my opinion of a good worker.

Before we leave grading you probably have a question on homework. In my opinion the grading of homework is not very cost effective. If you put a great deal of emphasis upon it there will probably be a good deal of reproducing of each other's work going on. I select a good student to serve as an auditor. They check for errors, mark them on the top of the page. I okay the assignment as a Pass or No Pass. All homework must be done satisfactorily in order to receive the maximum grade you are entitled to via your earning rate.

In the last 3 years we have slowly put many of our more labor intensive activities on a TRS-80 Radio Shack Computer. We have a printer and are just now adding disc. From an operational point of view, the computers really streamline the business and allow us to do a much larger volume of work with fewer errors. However, there are times when the computer burps or is feeling ill which can cause us an extra hour or two of frayed nerves and an occasional softly spoken 'expletive deleted'. We use the computer for our Payroll Clerk, Inventory, Accounts Receivable, and Banker. It works like a dream. We designed all of our programs except the payroll - - that has been altered to better fit our needs.

When we first started the Monkey Business, we did everything by hand. Slowly, ever so slowly, we made our change-overs. Under no conditions should you feel you cannot run this simulation unless you have a computer. Without a computer you will probably be able to use more work stations, possibly two people sharing the same job, two bankers, two inventory clerks, etc.

We have programs at Sweet Home High School available at a reasonable cost to fit this program. Just write to us or call and we would be glad to give you any assistance we can.

HOW DOES THE COMPANY WORK?

(Employees, you can start here.)

Basically, the simulation revolves around a company called the Wholesale Monkey Business. The company is a distributor for pet supplies. They specialize in supplies especially for monkeys.

A wide variety of zoos, pet stores, and private customers are anxious to purchase from our three lines: monkey food, medicine, and personal care items. Some of our best sellers are banana food in the 10 lb. size, cough medicine, flea pickers and deodorant. Actually, the company has a virtual monopoly on all the monkey business over a multi-state area (this could be developed into a sales tax angle). Just how many monkey supplies can you find in your area?

The customers, hereafter known as customer representatives (cust. reps.), send in their orders to the company. First they are logged in by the Shipping/Receiving Clerk. Next, the Pricing Clerk verifies the price and shipping cost if any. The next step is the typist or typing pool. Once the order has been converted to an invoice it must be subtracted from the inventory. (We haven't lost you yet have we? Follow along on the flow chart if that is helpful). Once upon a time, our inventory was all done by

hand. Now we use a TRS-80 computer . . . what a dream! You can't sell something you don't have so the Inventory Clerk has to keep close track of those items on hand. (We will handle the reorder problem later).

Once the inventory has been deducted from amounts in stock the invoice and attached order move on to the Sales Clerk. It is here that the name of the customer and total due is recorded on a form used as a sales journal. Sometimes there may be as many as 10-15 sales a day. The sales journal is used by the Accounts Receivable Clerk for billing purposes and by the Supervisor as a total to record in the ledger. The invoice moves on to the Shipping/Receiving Clerk where the invoice and order are separated for filing. The order can now be logged out and shipping dates noted if desired. The invoice is sent on to the Cust. Rep. It serves as a notice of receipt of goods and a request for payment. If you think this is wild, you should see it in operation.

The Cust. Rep. records the invoice in his books as a credit to be paid and busily goes about making other orders. Let's go back to the problem of a low stock in monkey litter, a popular item in the winter months. Under the signature of the Supervisor, more stock can be purchased from our supplier, Wholesale Products Incorporated. That position is filled by an agent who sells to the company from a wholesale price list and passes on discounts and early payment incentives. (Because of a lack of frequent orders, this person should hold another job outside the company, auditor, payroll clerk, etc.). When the purchased stock (represented by a typed invoice) arrives it is added to the stock available for sale. The Supervisor records the debt in the general journal and gives the invoice to the Accounts Payable Clerk for payment. Punctual payment could result in a discount for the company. TIME OUT FOR A BANANA!

By now the customers should be sending in their payments. These arrive through the Shipping/Receiving Clerk

like any other incoming material. They are passed on to the Cash Receipts Clerk. The name of the customer, the check number and the amount paid are recorded on the cash receipts journal. The checks are recorded on a deposit slip to be sent to the bank. The journal is totaled, the checks are totaled, and the deposit slip is totaled. All tapes must agree. The checks and deposit slips are sent to the bank and the cash receipts journal is forwarded to the Accounts Receivable Clerk.

The Accounts Receivable Clerk is a position that has always been a manual job, but now we have added it to our list of satisfied computer users. This station receives two different journals - - Sales (additions to customers accounts) from the Sales Clerk, and Cash Receipts (subtractions from customer accounts) from the Cash Receipts Clerk. When the individual amounts from these forms have been recorded in the receivable books, the journals are passed on to the Supervisor. Only by receiving these journals can the Supervisor make the entries to the company books. The Supervisor then files both Sales and Cash Receipts Journals.

Our Banker (also a computer user) keeps bank records, cancelled checks and deposits of every customer and the company. Once a week, the Bank sends out bank statements with the appropriate cancelled checks to one quarter of the customers. Next week a different fourth of the customers get their statements. Each job is more closely examined in the following pages.

Another auxiliary position to fill is the Payroll Clerk. This job is not directly related to the company, but is used in conjuction with grading. This person takes roll and keeps the time records up to date. The Payroll Clerk also runs the biweekly payroll complete with deductions and tax reports. The money does come out of the Wholesale Monkey Business account at the bank and can be located under Salary Expense on the income statement.

Who's left? - - - Oh yes! The most important person of all . . . The Supervisor. Actually, everyone is the most important person in the company. The Supervisor takes orders directly from the instructor. It is their job to pass any instructions to fellow workers if need be. They are the one and only who is chiefly and primarily responsible for the operation of the company. If for some reason someone goofs up or procedures are not adhered to, it's the Supervisor who gets their ears singed. They must achieve a good working relationship with their employees, delegate duties and redistribute work load if someone is ill or gone for the day. The supervisor makes all entries to the company's master set of books. Everyone else is supplying the totals and the subsidiary back up. At the end of their tour of duty, usually 4-6 weeks, it is time to change jobs. I would recommend the retiring Supervisor complete a worksheet, income statement, and balance sheet. That person should, if at all possible, not have another job the following rotation. That time should be spent proving the accounts receivable books, proving the cash account with the bank, and getting the books to balance. If you run a tight ship it is easier. Don't forget to journalize and post the adjusting and closing entries to the ledger. If time permits they can help the new Supervisor post all the journalized entries they have been holding until the books have been closed. Each person is responsible for training and watching over the trainee in their new position.

HOLY SMOKE

Do you mean this thing really works? Yes, yes it does. It won't work without errors - - - they always seem to pop up when you least expect them. Have a meeting of the employees and reach a decision on what can be done to prevent it from happening again. Can you improve the routing? Change a policy or procedure? This is part of the learning that needs to take place. Oh, the A R Subsidiary Ledger doesn't agree with the controling account? Find out why. What! 200 orders and 150 checks later? No way, you say!

How do businesses do it? It may take 3 or 4 people a week to find it. It will be the best week they ever spent. They probably won't make that mistake again. I hope the Supervisor has taken care to have someone help cover the ongoing work while the others are looking for errors.

Sometimes you will be ready to declare bankruptcy. The books don't balance - - nothing does. Four of twelve people have not been following directions and your Supervisor just ran off and married a bum. Hark! Despair not! Start over again. Why not? Somtimes it is a relief to have a clean slate and everyone has a real determination not to let any errors creep in this time. Although I try not to make it a habit, there hasn't been a year I haven't started over at least once and sometimes twice. What the heck, we are all just learning anyway - - - no one has been defeated and you shouldn't feel humuliated. Work at developing a goof proof system of procedures - - - human errors will always be there - - - remember you could have made them yourself. Those kinds of errors can be easily corrected.

Because you may still be confused by the order of the paper flow, the flow chart in the appendix will probably be of use. It can be removed and copies made for the members of your class.

ACCOUNTING SUPERVISOR

You have many duties, but your main responsibility is to supervise. The success of the company will depend a great deal on you and how well you know and do your job.

Read and understand the instructions given to each staff member. You will have to spend time with the members of your staff to make sure you and they understand what to do and how to do it. You must check their work often to make sure it is done correctly. At sometime it may be necessary to ask your instructor for help. It is much better to be sure that what you are doing is correct than to make a mistake and cause problems later on.

Your other main duty is to act as the head accountant. Be a responsible leader in this field. It is up to you to set a positive outlook and a good model for your employees to follow.

TO BEGIN:

Hold a meeting with your staff. Be sure to explain the way you want the business to run. Review the route of each form. Impress upon your staff the importance of accuracy and keeping the books in balance.

Be sure that everyone understands their job. It wouldn't even hurt to explain each job to the whole group, so that the employees can work together to solve problems, and learn to answer their own questions. When a staff member has a question they should come to you, not the instructor.

GIVE OUT MATERIALS: Your instructor will help you keep the needed forms on hand. Impress upon people the importance of watching your form supply. It could take several days to replenish your supply. Be sure to give the appropriate people enough lag time to respond to your form requests.

SET YOURSELF AND THE OTHERS UP FOR WORK: The basic materials you will need are a 3-ring notebook, ledger pages,

journal pages, worksheets, a number of pencils and erasers, and a great deal of patience. In the very beginning, you should have a chart of accounts with some beginning balances. Check with the instructor to see if these are acceptable to start with:

Cash	$100,000
Inventory	50,000

Accounts Receivable

(value your own fixed assets and allow for accumulative depreciation accounts.)

Accounts Payable
Federal Income Taxes Payable
State Income Taxes Payable
FICA Taxes Payable
*SAIF Payable
*SUTA Payable
*FUTA Payable
Capitol (what ever it takes to balance to start)
Sales
Sales Return and Allowances
Purchases
Purchase Discount
*Depreciation Expense

* indicates optional accounts --Add expense accounts as needed

Go around and see that everyone is settled in their desk and understanding their job. Undoubtedly, you will need to explain something over to each employee.

RUNNING THE COMPANY: YOU are responsible for checking work in process and helping staff members solve problems and correct errors. You are also responsible for seeing that the company runs smoothly, even when one or more members are absent. Balancing the books is also your job. Eighty percent of the work day should be spent on your feet, checking with others and following the work flow. If things are running smoothly, let people work. Letting people work does not mean staying at your desk and not questioning them about what they are finding. It may be necessary to shift in some temporary help if people get behind.

EVERY DAY:

Journalize and initial the daily Sales Sheets and Cash Receipts, so that they can be filed. This keeps you from getting behind and gives the other employees totals to compare against.

You will be working with totals. When you journalize the Sales, you will not work with the individual accounts, just the total at the bottom of the form. The same procedure goes for Cash Receipts. Just to be on the safe side, re-add the numbers again, even though the machine tape shows proof of the total. You can't be too careful. Look at the example of this Daily Sales Sheet and the corresponding journal entry.

DATE: October 21, 19--

DAILY SALES SHEET

CUSTOMER	A/R DR.	SALES DISC. DR.	SALES TAXES CR.	SALES CR.
Portland City Zoo	1200.00			1200.00
Wally's Pet Corner	355.00			355.00
Sarah Smith Johnson	45.00			45.00
Jose Martinez	72.50			72.50
Patty's Pets	170.01			170.01
TOTALS	1842.51			1842.51

A/R-J.D.

Daily Sales Sheet

GENERAL JOURNAL

Page 3

Date	Account Titles	P/R	Debit	Credit
Oct. 21	Accounts Receivable		1842.51	
	Sales			1842.51

Journal Entry from Daily Sales Sheet

There will be bills for the company to pay and without your signature on the check authorizations the Accounts Payable Clerk could not write the check. Journalize the entry when you sign the check authorization.

WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

CHECK AUTHORIZATION

TO: (Name of Supervisor) FROM: (Name of A/P Clerk)

SUBJECT: Payment of October Fuel Bill DATE: October 25, 19--

DATE OF CHECK: 10/25 AMOUNT OF CHECK: 89.00

PAY TO: Coconut Oil Company

EXPLANATION: October Bill (Received 10/25)

ACCT. TITLE AND/OR NO.	DEBIT	CREDIT
Fuel Expense	89 00	
CASH		89 00

APPROVED BY: (Supervisor's Signature) DATE PAID: 10/25 CHECK NUMBER: 45 18

Check Authorization

If there are any absences, it is your duty to place an alternate employee in that position to cover the absentee's duties. This is another reason for explaining each job in a staff meeting. If everyone is very busy on company duties and you have the time, you could fill in. But remember, "Your job is to Supervise." Only in a real tight spot should you fill in.

EVERY WEEK:

Choose one day out of the week that you can just sit down and make sure that all of the journal entries are posted. If you don't take time to sit and think about how things are going, you will surely spend too much attention on some things and not enough on others. On that same day, take time to check your cash balance against the Cash Payments Clerk's checkbook and the Accounts Receivable Clerk's books. These figures should agree with your controlling account. These totals must equal. If they don't have your A/P Clerk find out why. Try to figure out how much extra money is available (for additional inventory purchases). Do you have enough cash to pay upcoming bills? Does your Inventory Clerk have enough goods on hand?

SOUR BANANAS

When a customer sends a letter of complaint, it will come to you. You will decide what is to be done. These complaints may be concerning returned items, an employee's attitude, wrong billing, or a number of other possibilities. What should your response be?

When items are returned, a CREDIT MEMO should be typed. You should start that because you are the one to approve the return. When it is typed send it to the Inventory Clerk (to add to the stock on hand). From the Inventory Clerk forward it to the Accounts Receivable to reduce the customer's account.

WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

CREDIT MEMO

NAME: Wally's Pet Corner
ADDRESS: 258 N. 7th
CITY, STATE: Corvallis, OR 97330

DATE 10/29/-- CM # 23 INVOICE # 796

DESCRIPTION	STOCK NO.	QUANTITY	UNIT PRICE	TOTAL COST
Coconut Monkey Food	FC 161-20	10	17.20	172.20
Flea Pickers	MPK 411	3	3.25	9.75
			TOTAL REDUCTION IN YOUR ACCOUNT	181.95

SUPERVISOR BD INVENTORY CLERK ____ ACCOUNTS RECEIVABLE ____

Credit Memo

Don't forget to make your own journal entry.

GENERAL JOURNAL

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Date	Account Titles	P/R	Debit	Credit
Oct. 29	Sales Returns and Allowances		181.95	
	Accounts Receivable			181.95
	Cm # 23			

Journal Entry from Credit Memo

EVERY TWO WEEKS:

It's payday! When the Payroll Clerk finishes the payroll, they should give the Accounts Payable Clerk the totals of earnings and deductions so a check authorization can be made. The check authorization should look something like this:

WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

CHECK AUTHORIZATION

TO: (Name of Supervisor)

FROM: (Name of A/P Clerk)

SUBJECT: October 31st Payroll

DATE: October 31, 19--

DATE OF CHECK: 10/31 AMOUNT OF CHECK: 2474 13

PAY TO: Payroll

EXPLANATION: Payment of October 31st Payroll

ACCT. TITLE AND/OR NO.	DEBIT	CREDIT
Salary Expense	3980 00	
Federal Inc. Tx. Pay.		748 00
State Inc. Tx. Pay.		490 00
FICA TX. Pay.		264 67
SAIF Pay.		3 20
CASH		2474 13

APPROVED BY: (Supervisor's Signature)	DATE PAID: 10/31	CHECK NUMBER: 67

Check Authorization for October 31 Payroll

Notice the total amount withheld for federal income tax, state income tax, social security, SAIF, etc. These entries must be journalized and posted to your books. Debit the full salary earned, credit the various income tax liabilities and credit cash for the remainder (net pay). Yes, your company must pay the worker's salary out of its earnings. Did they really earn their money? It is your job to see they do. It is also your responsibility to see that there is enough money to pay them.

GENERAL JOURNAL

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Date	Account Titles	P/R	Debit	Credit
Oct. 31	Salary Expense		3980.00	
	Federal Income Taxes Payable			748.00
	State Income Taxes Payable			490.00
	FICA Taxes Payable			264.67
	SAIF Payable			3.20
	Cash			2474.13
	Employees' withholding taxes			

Journal Entry from Payroll Check Authorization

You aren't done yet. Now you must record the second part of the payroll. The employer's share of the social security, federal, and state unemployment taxes. The Payroll Clerk can fill you in on the percentages. They are sometimes subject to change from year to year. The following journal entry was taken from the example payroll. Note there is no check writing on this one. The check authorization will come through to you when payment is necessary.

31	Payroll Taxes Expense		392.13	
	FICA Taxes Payable			264.67
	Federal Unemployment Taxes Payable			19.90
	State Unemployment Taxes Payable			107.46
	Employers share of payroll taxes			

Journal Entry for Employer's Share of October 31 Payroll Taxes

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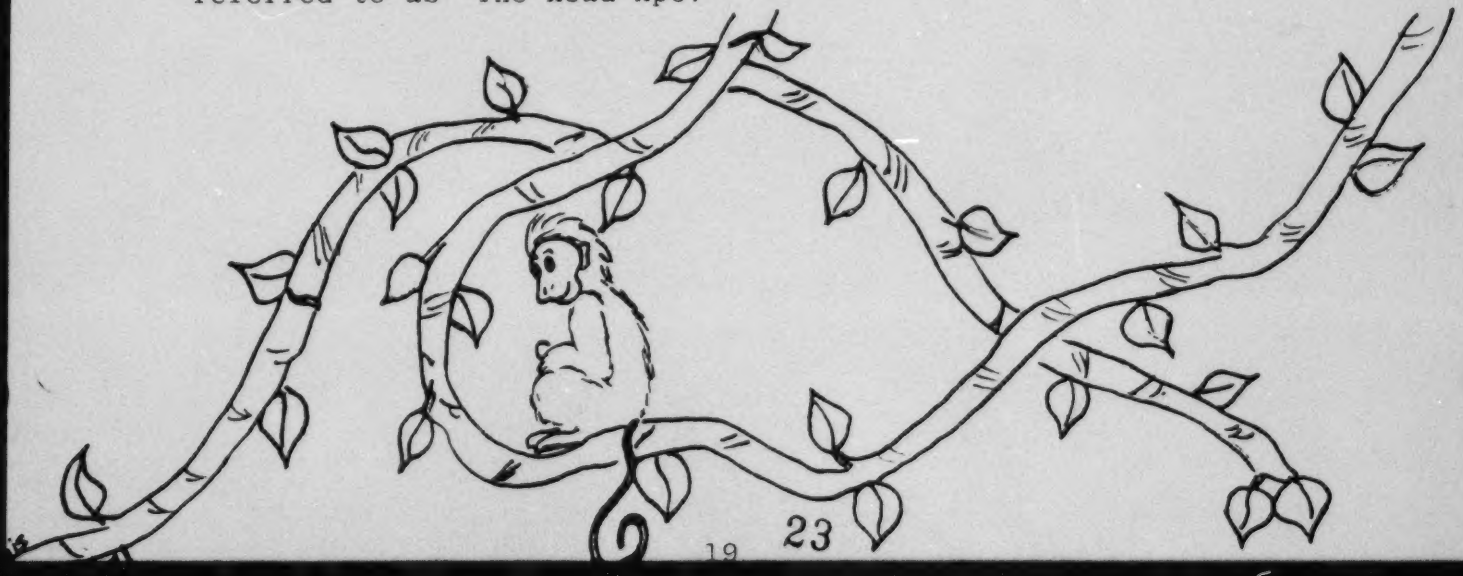
Keep an eye open for these check authorizations around payroll time. If they don't come in right on payday, find out why.

AT THE END OF EACH MONTH:

Prepare a work sheet. It should not be too difficult if you have kept in balance with the Cash Payments and Cash Receipts Clerks and rechecked all the information that has been entered into the ledger.

Once the trial balance works out you are ready to move to the adjustments columns. Remember the adjustments in your bookkeeping text? Make the necessary entries for the change in inventory from the beginning of your time period (when you took over) and the total the Inventory Clerk just gave you. Figure the monthly depreciation on your fixed assets like typewriters, calculators, desks, etc. When the worksheet is complete, record your adjusting and closing entries in the journal, post them to the ledger. Rule the accounts and turn them over to the new Supervisor.

Your job is time consuming, confusing, and a challenge. It is probably the most rewarding job in this company. It takes a good deal of hard work to do a good job. Many people are relying on your leadership. A Supervisor is a very prestigious position. However, you are responsible for everything. Don't be surprised if you are affectionately referred to as 'The Head Ape.'



CUSTOMER REPRESENTATIVE

The Customer Representative job is a job that can be held be several people at the same time. This job is an important part of the Monkey Business Simulation. As a Customer Representative you write up orders to send and pay the customer's bill. The following pages will explain your duties in greater detail.

TO BEGIN:

In setting up for this position you will need the following items:

- Accounts Payable Ledger (3 column suggested: debit, credit, balance)
- Customer Order Forms
- File Folders or Expanding File
- Checkbook and Check Register
- Price List
- List of Customers (your own)

Your customers do not have to be real people. To start the simulation, you may make up your own names and addresses. Use an assortment of zoos, pet stores, and private customers. After you have arranged them in alphabetical order, type a list of your customers, one copy for your records and one for the company's records.

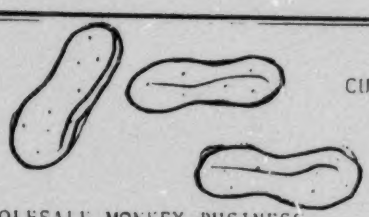
Make a deposit with the bank for each customer you represent. The amount of the deposit should be no more than $5000. Don't worry, you have an unlimited quantity of money available. Make your deposit at the bank and repeat this whenever you run low in your checking account.

Pre-number your checks. Every customer from your group uses the same checkbook until the checks are gone. Ask your Banker for more.

EXAMPLE: If customer Jones writes two checks during the week, one may be numbered check #3 and the next, check #14. Because Adams, Smith, Johnson, etc. have written #4, 5, 6, and so forth. However each customer maintains their own personal balance which should agree with the bank.

EVERY DAY:

Use your customer order forms and price list to send your daily orders to the Shipping/Receiving Clerk at the company. Your instructor will tell you exactly how many orders to make. A recommended daily quantity should be approximately 6-8 orders depending upon the number of Customer Representatives or office work staff you have. Orders of more then $2000 should be discouraged. Do not make entries at the time you send in your order. Wait until your order arrives. That will happen when you get an invoice on company stationary. The next day, send in another batch of orders.



CUSTOMER ORDER FORM

FROM: Sarah Smith Johnson
358 Palm Drive
Albany, OR 97321

WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

ITEM DESCRIPTION	CODE	QUANTITY	UNIT PRICE	QUANTITY PRICE
Garbage Food	FG 194-20	1	13.25	13.25
Worm Pills	MWO 549	2	1.30	2.60
Cough Medicine	MLM 235	1	2.75	2.75
Monkey Litter	MOL 695	4	3.10	12.40

SUBTOTAL:
SHIPPING CHARGE:
TOTAL AMOUNT DUE:

Customer Order

If you want to see what an invoice looks like, peek at the typist's job description.

Are your checkbook and check register ready to start making payments? If not, get them set up and make that intial deposit at the bank. Don't forget to record it in your check register.

Eventually your orders will be processed by the company and returned to you. When they arrive, record them in the ledger under the name of the customer who ordered it. Record unpaid bills as credits. Payments, that will eventually be made, are debits, much like a subsidiary ledger for accounts payable. File the invoices under the customer's name. Any other information about the customer should be placed there also. Don't pay the bill immediately. Wait a few days or more. In order to keep things swinging along,

order some more goods before you pay this last bill. That helps keep the company on its toes.

When a payment is finally made, debit the appropriate account and determine the new balance. Be sure to include the date and check number on the ledger. Now, write the check and enter it in the check register. Make it payable to: The Wholesale Monkey Business. Sign it with the customer's name. Don't use your own name. Here is a sample of a customer's ledger after several transactions.

LEDGER

NAME: WALLY'S PET CORNER

DATE	EXPLANATION	DEBIT	CREDIT	BALANCE
Sept 15	Invoice # 21		325.00	325.00
21	CK # 46	325.00		—
27	Invoice # 41		400.00	400.00
Oct. 2	Invoice #78		220.50	620.50
7	Invoice #100		145.30	765.80
12	Ck # 83	400.00		365.80
18	Invoice # 210	~~385.10~~	385.10	750.90
22	Invoice # 796		355.00	1105.90
23	Invoice # 810		476.27	1582.17
29	CM # 23	181.95		1400.22

Customer's Ledger

Your role is to supply the company with business. Without you, the company will not survive. Even though you are important to the company, you may not be particularly nice to them, depending upon what problems your instructor wants to concentrate on next.

END OF MONTH:

Throughout the month the bank will be sending each customer a bank statement to reconcile. If any problems occur, you should consult your banker. Don't let your instructor know you can't balance a simple checkbook . . .

When it comes time to change jobs, type up a list of customer balances owed to the company. Submit them to your instructor. You are also responsible for training the new person for your job. Do a good job of training, don't forget anything and everything will run smoothly.

BANKER

Well, well, finally! Finally, you have reached a position of prominence. Too bad it is all someone else's money. At least it makes you feel rich and powerful. No banker's hours are allowed here! You are keeping the bank records for approximately 38 different people.

TO BEGIN:

This is another one of those jobs that will be slightly different depending upon whether you are running a computer of having it done manually. The actual work will be done differently, but the principles are the same.

Let's outline your job. You have an account either on paper or in the computer for each customer, one for the Wholesale Monkey Business, and one for Wholesale Products Inc. Most of them will be making deposits and writing checks on their accounts. You have to keep them straight and send them a bank statement once a month. Make a list of each customer you have and give them a number. Also, set up a file for them in an expanding file folder.

If this is the beginning of the simulation, each customer will give you a deposit slip with an initial deposit. However, if you are taking over from someone else, each person already has a beginning balance. Whether you have a computer or just a typewriter, you should use a "Daily Bank Transaction Sheet."

EVERYDAY:

Start out the day by taking out a new Daily Transaction Sheet. Put the date in the upper right hand corner. Only use this sheet for today. If a second is needed (really busy day) put the same date on it. If you will notice, there are several columns. One for customer numbers, deposits, special deposits, checks, and special checks.

Each column has a special meaning. Looking at the sample, Customer 27 has made a deposit to his account. But because that money was not subtracted from someone else's account, that deposit of $500 was put into the special deposits column. If you read back across to the left, you can see the 27 for the customer's number. The deposit slip for $500 should be saved in the customer's file until time to send out the bank statements.

DAILY BANK TRANSACTIONS
FOR: October 29, 19--

CUST.	DEPOSITS	SPECIAL DEPOSITS	CHECKS	SPECIAL CHECKS	ENTERED
27		500 00	A Customer makes a Deposit		

Daily Bank Transaction

Let's try the next entry in our example. This is probably one of your most common entries. Learn it well. Customer 37 (probably the Monkey Business) has made a deposit of $1,234.70. Right below that are a whole list of numbers with smaller amounts in the checks column. If you were to add them up they would come to $1,234.70. Try it!

CHECKING

CITY NATIONAL BANK

DEPOSITED FOR ACCOUNT OF
Wholesale Monkey Business
1640 Long Street
ADDRESS
DATE Oct. 29 19--

		DOLLARS	CENTS
CURRENCY			
COIN			
CHECKS (PROPERLY ENDORSED) LIST BY BANK NUMBER AND DATELY BELOW EACH CHECK DEPOSITED THIS DEPOSIT			
183	1	74	38
198	2	24	00
346	3	73	12
72	4	168	20
	5		
	6		
	7		
	8		
	9		
		1234	70

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DAILY BANK TRANSACTIONS
FOR: October 31, 19--

CUST.	DEPOSITS	SPECIAL DEPOSITS	CHECKS	SPECIAL CHECKS	ENTERED
37		The company pays all operating expenses		75 50	

Payment of Operating Expenses

Don't forget to file them in the company's file. Jumping Gee-Hos-A-Fats! Who said a banker had it made in the shade?

Once all the day's transactions are on the daily transaction sheet it is time to begin transferring the information from the sheet to the individual records or to the computer. As you carefully make each entry, put your initial next to the amount. Now you can see which you have done and how many are left. Save check marks and X's for other uses. The Head Ape will be impressed.

Always be on the look out for a better way to do things. Talk them over with your Supervisor and instructor before you swing to far out on the vine. Some Bankers have tried to save time by not using the daily transaction sheets. They entered onto the records directly from the checks or deposit forms. Most of them left off entries of only recorded half of it. Watch out for short cuts.

EVERY WEEK:

Once a week it will be time to send out bank statements. If you will divide your customers into four groups, you can send out statements to one group each week. This will bring you back to the first group the beginning of week five. If you have a computer just ask for a statement. If

In this case, money is being taken out (subtracted) from one person's account and added to another's. When this big event happens to you, a large wad of checks will be plunked on your desk, straight from the Cash Receipts Clerk. On top will be a deposit slip and a machine tape. The deposit slip says something to the effect of - - - deposit to the account of - - - Wholesale Monkey Business. Following is a list of checks written on the slip. Compare each one against the checks physically in the wad. Scream "CHEAT!" If they aren't all there or they don't add up right. You just can't trust anybody to do a perfect job. The entry in your daily transaction sheet should look like this:

DAILY BANK TRANSACTIONS
FOR: October 29, 19--

CUST. #	DEPOSITS	SPECIAL DEPOSITS	CHECKS	SPECIAL CHECKS	ENTERED
37	1234 20				
12			747. 73		
17			246 00		
29			73 12		
6			168 20		

Company Deposit

When things are solid as a coconut, the checks are put into their individual customer's file and the deposits into the depositor's file. Clear? If not reread the instructions. When the company pays Wholesale Products Inc. for purchased materials, the entry will be just like this one when the customers pay.

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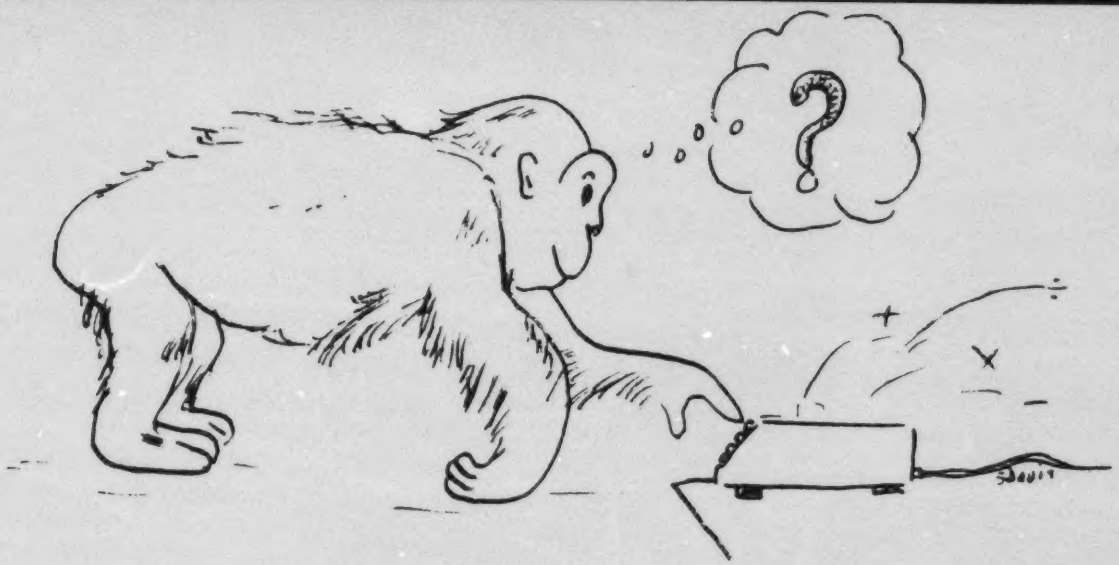
you type them yourself, just pull out the statement sheet you have been typing on and add a 15¢ service charge each time a check was subtracted that put the balance less than $1000. More about service charges later. Typers should take out a new account form, put on the customer's name and number, transfer the ending balance from the old account. Computer operators should "reset" each statement account which should clear all your totals except the balance of that one account.

** Ok Mr. Banker, let's see how good you dooed! Pull out the checks and deposits on file for the people getting statements. Match checks and deposits on file against deposits and checks on the statement. I knew you would slip on a peel some where. In the jungle excuses won't buy even a rotten banana. Decide how best to fix your errors and be more careful next time. Send the statement, cancelled check, deposits (if any), and a reconciliation form to your customer. They will surely notify you if they disagree.

CORRECTIONS AND OTHER WEIRD THINGS

Have your instructor decide with you how best to make your corrections. Remember to leave a clear trail so at a later time it can be clearly understood what was done.

Occasionally someone will over draw their account. Charge them a $5 service charge unless it is clearly your fault. Much of the time the problem will be the result of writing too many checks and sending a deposit in the same day to cover the overdraw. Shame! Shame! It will work if the banker gets the deposit first, but if the checks come through first - - bye-bye five. It should be easy to run the bank and keep things straight but somehow it isn't quite as easy as it looks. Be prepared to correct errors. Typers should type and label all corrections right on the account. Computer operators have a subroutine for error corrections. Smile, nothing is better for business than a happy banker!



ACCOUNTS PAYABLE CLERK

Your job is accomplished while working very closely with your Supervising Accountant. It is like many of the others, very important.

One of your many duties is to keep your company in good credit standing with their creditors. You pay the bills, keep the checkbook in balance with the bank and the Supervisor's account, and act as the Supervising Accountant's right-hand person.

TO BEGIN:

You will need a 3-ring notebook and an expanding file folder (labeled for check authorizations, bank statements, and bills). You will also be using a typewriter, a stack of check authorizations, a checkbook, and tax forms for the payroll reports if your instructor chooses that option.

EVERY DAY:

Like all the companies out in the real world, the majority of your company's mail will be bills. You will frequently receive the light bill, water bill, garbage, rent, and other miscellaneous items. Other than those, the purchases and payroll bills all have to be paid. See that the bills get paid on time and the cash books are kept up-to-date.

WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

CHECK AUTHORIZATION

TO: (Name of Supervisor) FROM: (Name of A/P Clerk)

SUBJECT: Payment of monthly Rent for November DATE: November 1, 19--

DATE OF CHECK: 11/1 AMOUNT OF CHECK: 600.00

PAY TO: Jungle Industrial Park

EXPLANATION: Payment of November Rent

ACCT. TITLE AND/OR NO.	DEBIT	CREDIT
Rent Expense	600 00	
CASH		600 00

APPROVED BY: Supervisor's Signature | DATE PAID: 11/1 | CHECK NUMBER: 89

Check Authorization For November Rent

When your Supervising Accountant signs the check authorizations he/she uses them to make the entries in the company books, so fill these forms out completely and correctly. You are the one who must decide which account is debited and which is credited. Don't forget to enter the check when you write it in your check register. Have you remembered to add in the daily deposits the Cash Receipts Clerk has been making? Sometimes the Cash Receipts Clerk forgets to notify you.

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ONCE A WEEK:

Check your balance (checkbook) against the Supervising Accountant's cash account. This way, you can catch errors early and your bank statement should match easily. The easiest way to do this is to see if your check register deposits agree with the Supervisor's debits. The credits should match your checks. The rest is merely adding and subtracting.

EVERY TWO WEEKS:

You will receive a payroll bill. Like all other expenses, a check authorization must be made out and signed before the employees get paid. Here is a sample check authorization for a payroll.

WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

CHECK AUTHORIZATION

TO: (Name of Supervisor) FROM: (Name of A/P Clerk)

SUBJECT: October 31st Payroll DATE: October 31, 19--

DATE OF CHECK: 10/31 AMOUNT OF CHECK: 2474.13

PAY TO: Payroll

EXPLANATION: Payment of October 31st Payroll

ACCT. TITLE AND/OR NO.	DEBIT	CREDIT
Salary Expense	3980 00	
Federal Inc. Tx. Pay.		748 00
State Inc. Tx. Pay.		490 00
FICA TX. Pay.		264 67
SAIC Pay.		3 20
CASH		2474 13

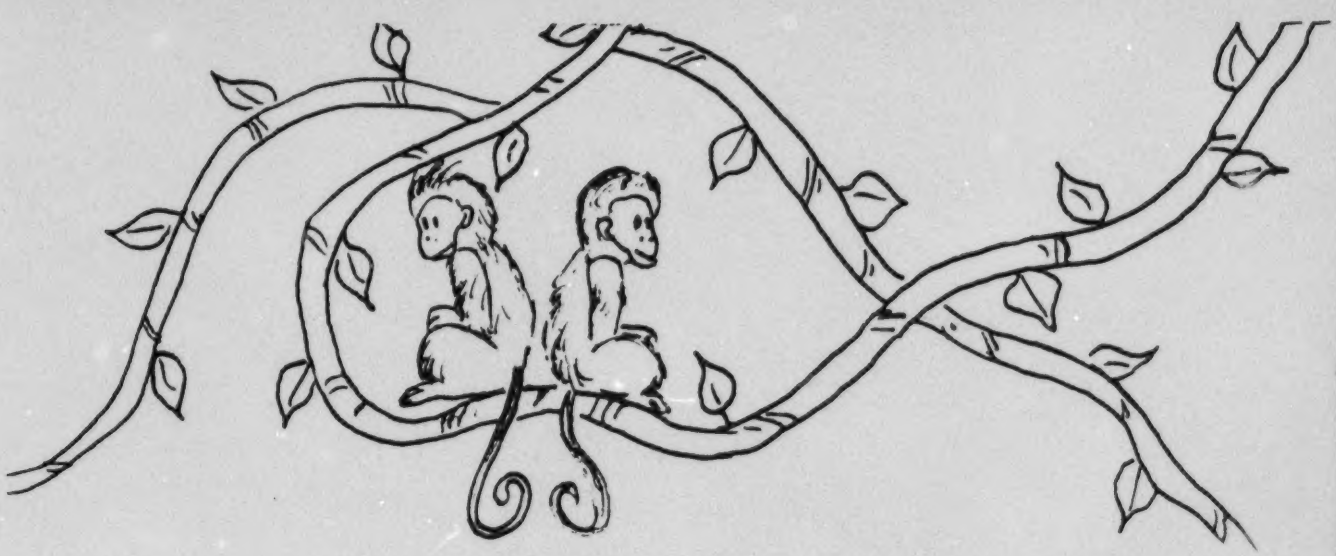
APPROVED BY: (Supervisor's Signature)	DATE PAID: 10/31	CHECK NUMBER: 67

For some reason, these check authorizations are frequently forgotten. The authorization should state how much the withholding taxes and the net pay are. Proper placement of the account titles and amounts is important because the Supervisor uses this to make the entries in the company books. See the check authorization on the previous page.

ONCE A MONTH:

There will be periodic payments either monthly or quarterly toward the payroll tax obligations resulting from the payroll taxes withheld or owed by the company. Your Payroll Clerk will notify you of these. The date of these will depend upon the size of your payroll. Talk it over with your Payroll Clerk and Supervisor to know when to expect them. If you want to impress your instructor and Supervisor, tell them to look in the federal tax booklet titled Employer's Schedule E for specifics. For state information try Information for Oregon Employers.

You are the alert ape for the company treasures. If the income isn't keeping up with the out go, rattle your boss's cage. Don't let anyone send off a purchase order for more material until they have checked to see how much is in the checkbook. A cash flow problem is everyone's problem.



PAYROLL CLERK

Friends are no problem anymore. Like a peanut vendor in a park for pachyderms, everyone is nice to you. Your basic responsibility is to figure the biweekly payroll. Along with calculating the payroll, the employees must be notified of their earnings and deductions, and their records updated. It may also be your job to file all the withholding statement reports with the state and federal government and make sure the payments are sent on schedule.

TO BEGIN:

Establish with your instructor just how complete a payroll function you are going to fill. Your instructor may want to start slowly and add more as your office becomes more proficient. Here is a list of your forms.

Time Cards
Payroll Registers
Employee's Earnings Records
Withholding Slips (don't use a check)
Check Authorizations
Circular E Employer's Tax Guide (Fed. Tax Tables)
Information for Oregon Employers (State Tax Tables)

*Federal Deposits from 501 (Fed. w/h and FICA)
*Employers Payroll Tax Report
*Annual Federal Unemployment Tax Return 940
*Employer's Quarterly Federal Tax Return 941
*State Accident Insurance Fund (SAIF)
*Monthly State Payroll Tax Form

Have each employee complete a W-4 which includes their social security number. Use these to head an earnings record for each person, including yourself.

*(indicates an optional payroll function, filing the payroll reports).

EVERY TWO WEEKS:

Gather the time cards and compare the work time against the roll book to assure there are no discrepencies. Check with the instructor for the employee's latest earning rate. From this it is possible to get a gross payroll for the employees. (Suggestion: If you have a two hour class, try a multiplication factor of 4 to bring the daily wages to a realistic daily equivalent. You will find it easier now to pick up a tax on the withholding tables). Enter the gross earnings upon the payroll register and use the federal and state withholding tables to arrive at deductions. If your instructor wants to deduct for SAIF, check the present rate being used with your district payroll clerk. Presently it is on a per day worked basis.

After you arrive at a net pay figure, total and crossfoot your register to make sure everything is in balance. You can't afford to goof on someone's pay check or someone may slip a peel into your chair. Have you ever sat on a peel?

Once things are in balance complete a check authorization for the payroll in this form:

Salary Expense (gross payroll)	DR
Employee's Income Tax Payable	CR
FICA Tax Payable	CR
State Tax Payable	CR
SAIF Payable	CR
Cash (Net Pay)	CR

Pass this check authorization on to the Accounts Payable Clerk immediately.

It really isn't necessary to write a check to each employee. A withholding slip is sufficient so they can tell what their earnings are. If grades are being figured from these earnings, it may be necessary to reassure the employees, grades are figured before deductions for taxes and not after. Don't forget to send the slips on to the workers, they need bananas, coconuts, and flea pickers too.

Next, you should update each person's earnings record from the payroll register. Be sure to keep your eye on the total accumulated earnings because some of the taxes don't apply to people after they reach a certain level for the year.

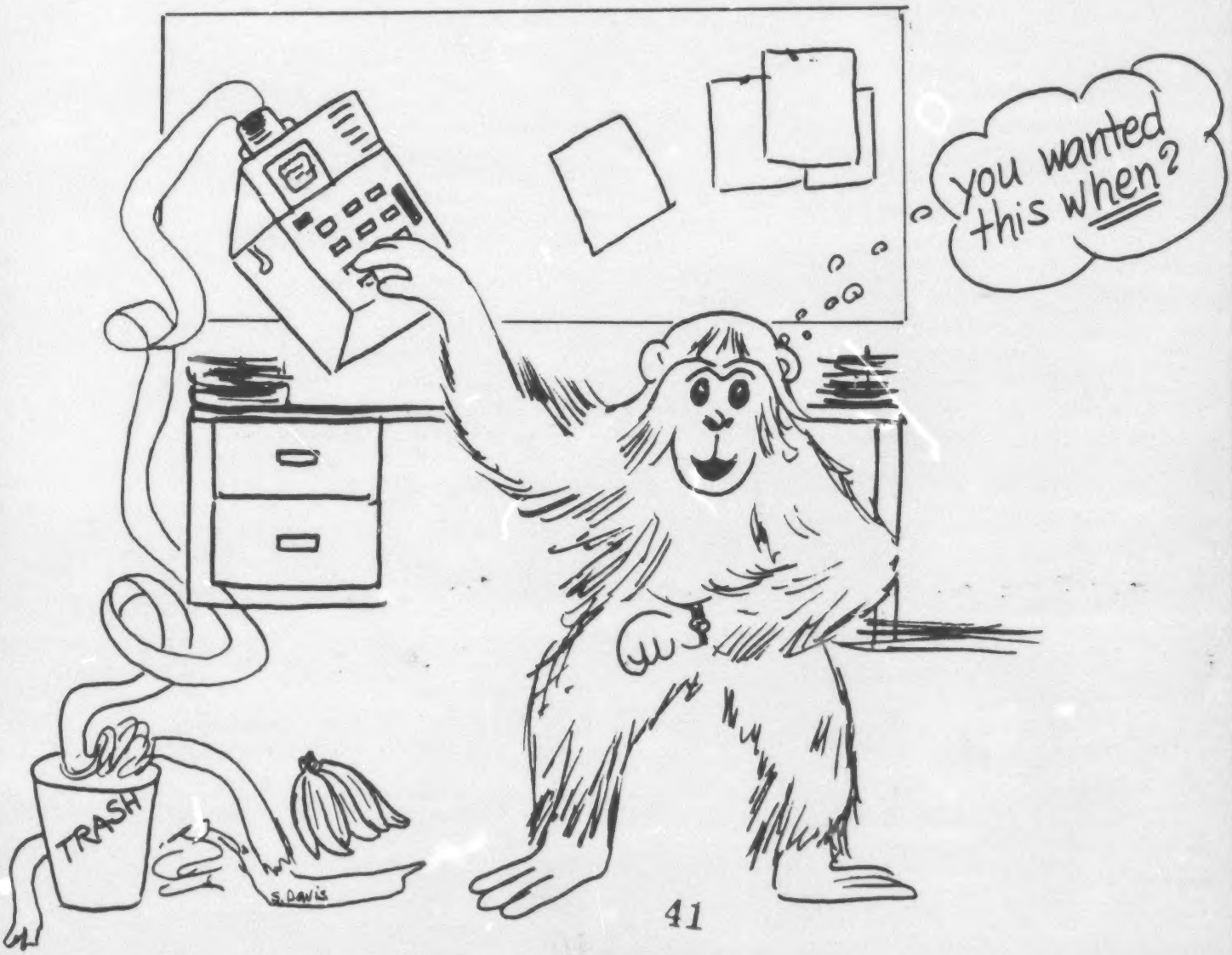
If you are using a computer for your payroll, much of this work has already been done automatically. Guard those data files, you wouldn't want to re-do them. A suggestion for each person as you go through your computer payroll procedure: Use at least a father-son tape system if you are using tape. This means keep the first tape and don't destroy it until after the new tape has been made and you are ready to record on a third tape. Clean it and write on it.

OPTIONAL

If your instructor chooses to jump into this payroll job like an ape loose in a banana shop, you should first acquire a copy of the forms listed at the beginning of this unit under the optional star. By looking in the Circular E and the State Employer's Information booklets you can next establish a calendar of deadlines for filing these reports. Think of the operation this way: When you write a payroll, you are withholding taxes and establishing tax liabilities to both the federal, state, and various other collecting agencies. On the deadlines for filing or reporting you will be sending the money owed (including some report that verifies the debt) to that agency, clearing your company of that obligation. When the form is sent, a check authorization and check are made out which debits the liability account

concerned and credits cash. You should work very closely with the Accounts Payable Clerk to complete the check authorization correctly. You don't want the Head Ape getting ticked or fleaed either.

Payroll, if it is carried to its fullest extent, is a full time job, but a very satisfying one. Keeping up with the latest forms, rates, and regulations sometimes can be exasperating. The experience of going through only a few of the procedures is well worth the time. Like many of the other positions in this company, a good Payroll Clerk is always in demand.



ACCOUNTS RECEIVABLE CLERK

Your job is IMPORTANT! Keeping track of how much customer's owe the business ranks way up the tree. Concentrate on making no mistakes. Your books are the hardest of all in which to find an error because the proof is scattered throughout the business. Finding errors can be very time consuming.

TO BEGIN:

The materials needed for your job are as follows: a 3-ring notebook, a ledger page for each individual account, and an adding machine.

EVERY DAY:

Daily you will be receiving sales sheets, credit memos, and cash receipts from throughout the company. You need to be extremely careful to double check the addition on all of these forms. The individual numbers must match the total found at the bottom of the page. If it doesn't, your books will never agree with the Supervisor's.

Transfer all of the information such as dates, names, invoice numbers, check numbers, memo numbers, and amounts from these sheets onto the individual ledger accounts. After posting the various pieces of information to each customer's account, establish an up-to-date balance. A customer's account should look something like this.

I AM TOO BIG FOR HERE!

(OVER PLEASE)

LEDGER

NAME: Hobart Hillary

DATE	EXPLANATION	DEBIT	CREDIT	BALANCE
Sept 15	Invoice # 110	35.10		35.10
26	Inv. # 145	17.89		52.99
Oct 1	Ck # 258		35.10	17.89
15	Inv. # 210	55.23		73.12
24	Inv. # 388	12.00		85.12
29	Ck # 346		73.12	12.00

Customer's Ledger

Make sure you memorize the fact that sales are debits (increases to the customer's account), cash receipts are credits, (decreases in the customer's accounts). Credit Memos, returns, (reductions in customer's accounts) are treated just like payments. You will then, after initialing each line to show it was recorded, send the Daily Sales and Cash Receipts sheets to your Supervising Accountant. There is a sample Daily Sales Sheet on the next page.

If any problems arise, such as a customer's account reaching over $7000, or they are very delinquent in paying their bill, send them a note. Keep each customer aware of any wierd circumstances like the over payment of a bill. They will appreciate you letting them know. They may also be able to solve a misunderstanding early in the month before too many bananas rot.

DATE: October 31, 19--

DAILY SALES SHEET

CUSTOMER	A/R DR.	SALES DISC. DR.	SALES TAXES CR.	SALES CR.
Portland City Zoo	1200.00 30			1200.00
Wally's Pet Corner	355.00 30			355.00
Sarah Smith Johnson	45.00 30			45.00
Jose Martinez	72.50 30			72.50
Patty's Pets	170.01 30			170.01
TOTALS	1842.51			1842.51

A/R-GD

Daily Sales Sheet

This is the extent of your job, but you should always be ready and willing to take on other small tasks which may be assigned to you. Do a good job of training your replacement. Check up on them every few days. There is nothing like experience as an ingredient in making an expert.

SHIPPING/RECEIVING CLERK

Neither heat nor cold, neither broken vines nor rotten coconut palms keep a good employee from routing the mail. Every piece of paper coming into or going out of the business should pass through you. It might be easier for someone to just hand it to the person working next to them, but it is too easy to lose things. If everything goes through you we can tell by your records if it ever got into or out of the company. Otherwise we have no check point and the little tracks are much more difficult to follow and the critters to find.

TO BEGIN:

You will need a 3-ring notebook and a good supply of customer order logs. A typewriter would be helpful. A typewriter makes your work look so much neater. An expanding file is necessary to file the customer's orders.

EVERY DAY:

Customers will be sending you orders each day. When orders or letters of complaint arrive they should be recorded in the customer's order log. The name "customer order log" was selected because, at first, that was all we put there. Now we have found it useful to record all pieces of incoming and outgoing mail. Looking at the example shown here you can see that some of these orders have not been filled. You can tell because some orders don't have invoice numbers yet and don't have an "Out X". Not all of these entries are orders.

When a letter of complaint, a return of merchandise, a bill, or any other material arrives it should be marked "IN". Of course there won't be any invoice or order numbers but some type of identification "letter or return" should be written in the invoice space. For incoming orders you are to assign a separate order number. Place the order number

CUSTOMER ORDER LOG

DATE	CUSTOMER NAME	FORM NUMBER		IN	OUT
		INV.	ORDER		
Oct. 17	Wally's Pet Corner	371	362	X	X
17	Patty's Pets	378	363	X	X
17	Portland City Zoo		364	X	
17	The Eugene Pet Clinic		365	X	
17	Seattle Expo Center		366	X	
24	Wholesale Products Inc.		PO # 2		X
25	Wally's Pet Corner RETURN	796		X	
25	Coconut Oil Company Monthly Fuel Bill			X	
25	Lemon Wipe Janitorial Monthly Cleaning Bill			X	

Customer Order Log

somewhere on the upper portion of the form under the name and to the right of that center peanut. You won't know what invoice number will be assigned by the typist until it comes back to you.

The company will eventually send out purchase orders for material. They will issue credit memos and of course send invoices. Each one will have some obvious means of identification. Don't fill out a new line, but go back and find where it came "in" or went "out". Now complete the remaining columns. When the invoices are given to you by the Sales Clerk insert the invoice number in the log with an "X" in the Out Column. File the attached customer order in your expanding file under the customer's name. Deliver the invoices to the appropriate Customer Representative. Do you see the completed entries? There are only two in the example.

Besides the paperwork it is your responsibility to deliver the paperwork to those people who should have it. This is the case both inside and outside the company. You should report to your Supervisor whenever you discover customer orders that remain unfilled for 16 unusually long

CUSTOMER ORDER LOG

DATE	CUSTOMER NAME	FORM NUMBER		IN	OUT
		INV.	ORDER		
Oct. 17	Wally's Pet Corner	371	362	X	X
17	Patty's Pets	378	363	X	X
17	Portland City Zoo		364	X	
17	The Eugene Pet Clinic	401	365	X	
17	Seattle Expo Center		366	X	
24	Wholesale Products Inc.	2	PO # 2	X	X
25	Wally's Pet Corner RETURN	796	CM # 23	X	X
25	Coconut Oil Company Monthly Fuel Bill Ck. 45			X	X
25	Lemon Wipe Janitorial Monthly Cleaning Bill Ck. 46			X	X

Customer Order Log

time. Keep an eye on incoming orders. Your instructor will set a policy on how many orders should be received daily from each Customer Representative. Set up a method of monitoring the number of orders arriving each day.

Without people like you to keep track of the paperflow what would this world come to?

DATE RECEIVED

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WHOLESALER

Your job centers around filling orders for the company under the name of the Wholesale Products Inc. You have an unlimited supply of all kinds of material. Just name it, you've got it. With just a snap of your typerwriter, you have all the material you need. Your job, even though it is extremely important, takes very little time.

Have you ever wanted to be a bad guy? Well, you aren't really bad in this job. But then again, you aren't really nice to the company either. You don't always send them everything they order. Sometimes that really makes them angry. In your spare time you also send periodic bills for miscellaneous operating expenses like janitorial expense, rent, electricity, telephone, etc., to the Wholesale Monkey Business. Just when things seem to be going smoothly, you might decide (with your instructor's permission) to raise your prices. We can't do this too often.

TO BEGIN:

You will need the following forms and data:

- Wholesale Price List
- Wholesale Products Incorporated Invoice/Copy
- Wholesaler's Ledger
- Check Register
- Operating Expense List
- Operating Expense Billing Forms

Because it will be a while before the company will use up enough of its inventory to reorder, you should use your time to make sure you have settled with your instructor what operating expenses to establish and how often you will bill. If you have been in operation for a while, check to see if the company has paid for all of its past purchases. Has it paid its operating expenses? For any delinquent amounts, please make contact with the Supervisor and question

the company's intention to pay. By all means, you should do your best to be cheerful and accomodating.

WHEN YOU GET AN ORDER

Your bookwork should be very simple. When your order comes in, take out two copies of your sales invoice (one for a carbon copy). Decide how much of the company's order you are going to fill. Don't be too hard on it. It has enough big problems without a wholesale disaster. Save the bomb until you really want to peel its banana. Type in the quantity, description, and unit price. BEWARE! Sometimes there are yo-yo's who put a very low price on their purchase order in hopes you will be lazy and copy down their prices. Use your calculator to extend the invoice (quantity times price). After you get your subtotal, the purchaser is entitled to a quantity discount based on how much it buys. Next, add the shipping charge. The shipping charge is based upon weight and shipping factor. Fifty pounds of banana food weighs fifty pounds, that's simple. Medicine and personal care items weigh ½ pound per unit. As a result, 30 flea pickers weigh 15 pounds. The charge per pound can be found on the bottom of your invoice.

Once you have everything added up, record the date, invoice number, customer and amount on the left side of the wholesaler's ledger.

WHOLESALER LEDGER

DATE	P.O. #	INV. #	INVOICE TOTAL	DATE	CK. #	AMOUNT PAID	DISCOUNT
Oct. 12	1	1	12648.50	Oct. 16	25	12016.08	632.42
Oct. 25	2	2	15100.00	Nov. 1	69	15100.00	---
Nov. 3	3	3	23400.00				

If the company pays within the time limit specified in the terms of your invoice, the company gets a discount. When payment is received, the date, amount paid, and discount taken is recorded in the Wholesaler's Ledger directly to the right of the entry to record that sale. This makes it very easy to establish which bills have been paid and which are still outstanding.

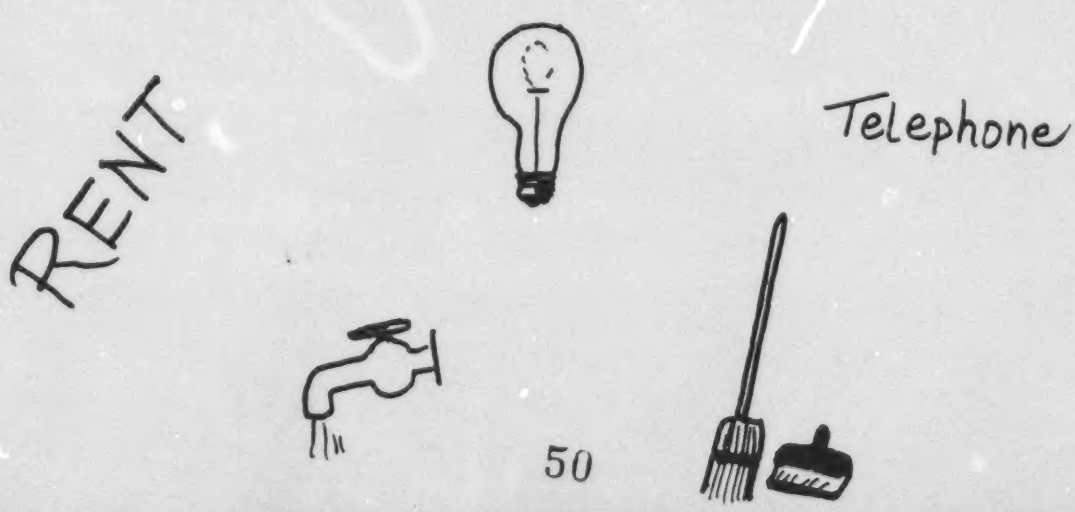
WHOLESALER LEDGER

DATE	P.O. #	INV. #	INVOICE TOTAL		DATE	CK. #	AMOUNT PAID	DISCOUNT
Oct. 12	1	1	12648.50		Oct. 16	25	12016.08	632.42
Oct. 25	2	2	15100.00		Nov. 1	69	15100.00	---
Nov. 3	3	3	23400.00		Nov. 8	117	22230.00	1170.00

Wholesaler's Ledger

Watch that discount closely. Errors will occur, but don't let them be your's. Deposit the money you receive and add it to your check register. All your money comes in. It never goes out! What a deal!!!

The other half of your job is even simpler. Weekly you should have a few bills to send out to the company. Just hand them to the Shipping Clerk.



On your operating expense list indicate the date and amount of each expense sent. A numbering system on the bills might be helpful to eliminate any confusion as to which bills are being paid. See the operating expense list below.

OPERATING EXPENSE LIST

Send		Received		Send		Received		Send		Received		Send		Received	
Rent		Rent Pmt.		Elect.		Elect. Pmt.		Tele.		Tele. Pmt.		Cleaning		Clean. Pmt.	
Date	Amt.	Date	Amt.	Date	Amt.	Date	Amt.	Date	Amt.	Date	Amt.	Date	Amt.	Date	Amt.
9/30	600.00	10/1	600.00	9/25	75.25	10/5	75.25	9/27	60.00	10/3	60.00	9/24	114.00	10/4	114.00
10/31	600.00											10/25	114.00		

Operating Expense List

When payment is received, write in the adjacent square the amount received. Don't put the payments you receive in your checkbook! You have plenty anyway. Pass the money on to the Banker with a deposit slip, but don't put your name in the depositor's slot. Put several checks on one slip even if they are not for the same company. Don't hold them for more than one day, you may lose them. The Banker will subtract the amount of the checks from the company, but add it to no one's account.

There it is, Wholesaler in a coconut shell. Have pride in your accuracy and treachery.

PRICING CLERK

The Pricing Clerk is a pivotal job for the company. This individual is the one who makes sure the customer is paying the appropriate price for the goods purchased. The Pricing Clerk checks the unit prices with the catalogue and proves the extensions. He must always be on the look-out for errors, especially on the customer's order. It has been rumored that some of the customer's errors are intentional. Even though the Pricing Clerk has no connection with the company's purchasing of wholesale goods for resale, he must be constantly aware of the difference between the buying and selling price of each item. If he is not careful, the customers will be buying the monkey supplies for less then what they cost the company. It won't take long to go broke that way!

TO BEGIN:

All you will need for this job is a file folder, (to hold unfinished business), a price list (retail), and an adding machine to compute costs, and a wholesale price list.

EVERY DAY:

Your job is very routine and could easily combine with another less-difficult job. However, it is very important that you are accurate. The customer will be charged from the total that you compute.

Each day you should receive orders from each of the customer representatives. These may or may not be calculated for price and filled in correctly. Whether they are or not, your job is to recalculate, complete, and add the shipping cost (if there is one). The stock number and the unit price should be correct. Check to make sure the order form is error free. Here is a customer order that has been completed.

CUSTOMER ORDER FORM

FROM: Wally's Pet Corner
898 13th Avenue
Eugene, OR 97401

WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

362

ITEM DESCRIPTION	CODE	QUANTITY	UNIT PRICE	QUANTITY PRICE
Banana Monkey Food	FB 129-50	8	45.45	363.60
Cold Tablets	MCT 021	10	7.25	72.50
Brush and Comb Sets	MBC 402	5	7.09	35.45

471.55 or + 4.72

SUBTOTAL: 471.55
SHIPPING CHARGE: 4.72
TOTAL AMOUNT DUE: 476.27

Customer Order

When calculating the shipping charge, determine whether this customer is a private party, a firm, or a zoo. (We charge different amounts for shipping depending upon what type of customer we are dealing with). After figuring the

price (multiply quantity by unit price), making sure figures are complete for typist, compute the shipping charge as follows:

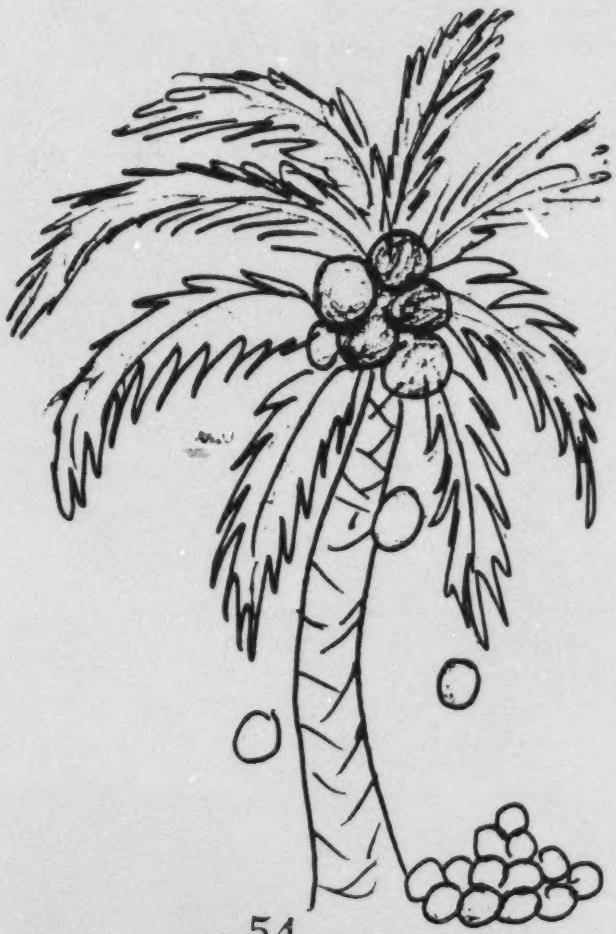
1. Private Parties: If the total is over $1000, there is no charge. If total is under $1000, charge is .02¢ per pound.

2. Firms: Always charge regardless of amount purchased. Charge is .01¢ per pound.

3. Zoos: No charge regardless of amount purchased.

Add the shipping charge to the total price to come up with the billing cost.

Pass the customer order form on to the typist.



You have been selected to be the company typist. Your main duties will be to transfer information from the customer orders to the sales invoices. It will be your primary responsibility to see that all the material typed is absolutely correct and errorless.

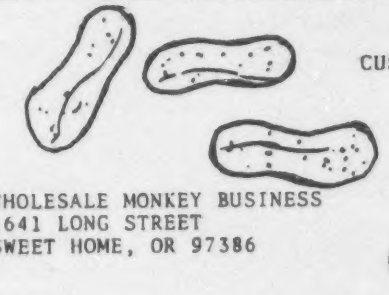
If you can type, you have it made in the shade on this one. On the other hand, you may not be able to hold up under the constant pressure of speed and accuracy. You will find that you can eliminate a great deal of fatigue and errors if you will take advantage of all the typing short cuts you have learned in your typing course. Use a left margin and set tabs that will center the work in the columns. A conscientious typist will try to line up decimals. Pass on your complete invoices immediately to the Inventory Clerk. This is critical to efficient paper and work flow.

TO BEGIN:

For your job the supplies include a typewriter, a stack of sales invoices, and a list of numbers (which you will check off according to the numbers you assign the invoices you finish). You may also want a file folder or safe place to put order forms that come from the Pricing Clerk which you haven't gotten to yet.

EVERY DAY.

You should be getting completed order forms, like the one shown, from the Pricing Clerk, at a fairly steady rate. Your job is to type the sales invoices, using the information



CUSTOMER ORDER FORM

FROM: Wally's Pet Corner
898 13th Avenue
Eugene, OR 97401

WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

362

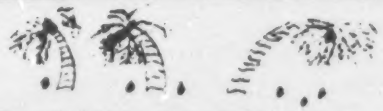
ITEM DESCRIPTION	CODE	QUANTITY	UNIT PRICE	QUANTITY PRICE
Banana Monkey Food	FB 129-50	8	45.45	363.60
Cold Tablets	MCT 021	10	7.25	72.50
Brush and Comb Sets	MBC 402	5	7.09	35.45

471.55 × .01 = 4.72

SUBTOTAL: 471.55
SHIPPING CHARGE: 4.72
TOTAL AMOUNT DUE: 476.27

Customer Order

taken from the order forms. Number these sales invoices. Start with any number and go as far as you can. Mark that number off your list immediately to prevent confusion (using that number more than once can cause a big mess). Staple the invoice to the order form and send the two forms on to the Inventory Clerk. Here is an example of what your typed invoice should look like:



FROM: Wholesale Monkey Business
1641 Long Street
Sweet Home, OR 97386

TO: Wally's Pet Corner
898 13th Avenue
Eugene, OR 97401

Date: October 29 Invoice No.: 801

Typist: Monica Inventory:

Product Description	Stock Number	Quantity	Unit Cost	Total Cost
Banana Monkey Food	FB 129-50	8	45.45	363.60
Cold Tablets	MCT 021	10	7.25	72.50
Brush and Comb Sets	MBC 402	5	7.09	35.45
			Subtotal:	471.55
			Shipping Cost:	4.72
			Total Due:	476.27

Customer Invoice

You may also be asked to type letters from the company to clients, customers, and other associates. Be prepared to do various odds and ends jobs. Another job your Supervisor may ask you to do is to help with the books, to make sure they balance.

INVENTORY CLERK

Congratulations on your new position. You are now the keeper of the stock. That means you are in direct control of possibly the largest single group of company assets. For that reason, it is important that you learn your job well. Try to keep your eye on the quantity of each item you sell so you can reorder in time to always have some available. Probably the second biggest error you could make would be to have too large a quantity on hand.

TO BEGIN:

If this is the beginning of the year, your supervisor will probably give you a dollar quantity of inventory you are allowed, a price list and instructions for you to decide how much of each item you want to have on hand to start with. However, if you are not starting out the company, that work has already been done for you. There is one more beginning decision to make. Are you using a computer? If so, there are some instructions below specifically for computer users.

EVERY DAY:

Everyone needs to do this whether they are using a computer or not. Your orders are going to be coming in continually from the typist (actually as soon as they are typed). If the typist has a nasty habit of waiting and giving the invoices to you in a wad large enough to choke a full grown ape, encourage them nicely and then speak with

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your supervisor. After the invoices arrive, take a daily invoice changes sheet from your file and date it. Record each quantity sold on this daily invoice changes sheet from the invoices you are handling that day. On each invoice, beside each quantity purchased, put your initials to show it has been recorded on the daily change sheet. Please use a pencil. (Tell you why later.)

FROM: Wholesale Monkey Business
1641 Long Street
Sweet Home, OR 97386

TO: Patty's Pets
228 North Salmon
Olympia, WA

Date: October 19, 19-- Invoice No.: 378

Typist: Monica Inventory: Sally Dillon

Product Description	Stock Number	Quantity	Unit Cost	Total Cost
Coconut Monkey Food	FC 161-50	3 SS	35.00	105.00
Coffee Monkey Food	FK 237-50	1 SS	54.00	54.00
Night Cream	MNC 123	1 SS	7.00	7.00
Vitamins	MVI 272	1 SS	2.00	2.00
			Subtotal:	168.00
			Shipping Cost:	2.01
			Total Due:	170.01

Customer's Invoice

Now stack the invoices in a pile ready to go to the next process - - - but don't send them yet. After you have accumulated all of your subtractions from the actual inventory quantities on hand. Your daily inventory changes should look like the completed one on the next page.

DAILY INVENTORY CHANGES

DATE Oct. 25
P.O. 1
INVOICES 942, 943, 944, 947, 948, 800, 803, 949
BEGINNING INVENTORY VALUE _____

INCREASE _____
DECREASE X
ENDING INVENTORY VALUE _____

BANANA

10-30 (40)	FB 129-01
	FB 129-05
25-10 (35)	FB 129-10
	FB 129-20
1-1-1-8 (11)	FB 129-50

COCONUT

	FC 161-01
	FC 161-05
	FC 161-10
	FC 161-20
10-15-1 (26)	FC 161-50

COFFEE

	FK 237-01
	FK 237-05
	FK 237-10
	FK 237-20
20 (20)	FK 237-50

GARBAGE

	FG 194-01
	FG 194-05
	FG 194-10
	FG 194-20
2 (2)	FG 194-50

MEDICINE

1-1-1-1 (4)	MWO 549
	MVL 272
	MAN 563
	MAS 565
	MCT 021
2-1-3-1-1 (8)	MLM 235

PERSONAL CARE

	MOL 549
	MTP 945
	MFP 369
	MFE 369
	MLI 372
7-1-2 (10)	MDE 242
	MWA 377

5-2-1 (8)	MEN 654
	MNC 123
	MBC 402
	MPK 411
	MRP 265
3-1-1-1 (6)	MCP 266

Daily Inventory Changes

If you are using a computer, get your machine set up with the latest data tape or file. It is always a good idea to check the total value of your inventory before you start. Is it the same as what you ended with last time you ran your inventory? If it isn't, you probably have the wrong tape

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in the machine. When everything is APE-OK, start subtracting the accumulated accounts from the individual amounts in stock. Proceed slowly. Mark an X through each total as it is subtracted. Make the X so you can read the number under it in case you slip up on a loose peel. Take your time and keep your eyes open. If the quantity on hand looks low, grab a new daily invoice change sheet and scribble down about how many you think you could use. Have you come across any items in stock that will go in the hole if you subtract the quantity sold from the amount on hand? STOP! You can't sell more than you have! That is strictly against the "Law of the Jungle." How many short are you? Go back to your pile of invoices and pull out one or two that total up to the amount you are short. You know what I mean? If you want to sell 500 flea pickers, but you only have 400 pickers. You are short 100. One hundred of those 500 can't be sold so go back and pull out orders that total 100 or slightly over. Erase your initials next to the flea pickers on the pulled invoice and put a light circle around it. Save those invoices in your back order file until a new shipment comes in to replenish your stock. Subtract the amounts off the daily invoice change sheet. Make sure you order a sufficient quantity to hold you over.

It sounds complicated like peeling an onion, but it isn't really as hard to do it as it is to tell someone how. Once you have gotten all the way through your daily invoice change and nothing is in the hole, you are almost done. Pass the completed invoices (not the backorder ones) on to the Sales Clerk. Keep a file of backorder invoices. They will be the first ones processed when the new shipment comes in. If you have the computer, take an ending value for your total inventory, copy a new tape or file if it isn't done automatically for you. Make the appropriate labeling so you can find it tomorrow. Don't forget to write your ending inventory down in your records and file your daily invoice change. The Head Ape may want to see it.

If you are keeping your inventory manually, you are probably using an inventory stock card much like this one:

INVENTORY CARD

DESCRIPTION: MOUTHWASH
STOCK NUMBER: MWA 177
MAXIMUM ON HAND: 1000
MINIMUM ON HAND: 50

DATE	AMOUNT ORDERED	AMOUNT RECEIVED	UNIT COST	AMOUNT SOLD	BALANCE ON HAND
Sept 15			.75		800
16				25	775
18				80	695
23				50	645
25	400			250	395
28				100	295
29		350	.75		645
29				30	615

Inventory Stock Card (Manual Systems only)

The daily invoices changes will still be a big time saver for you. You should try to follow the same procedures as the computer freaks, but it is too difficult to always be taking totals on your inventory. Remember to date, file, and keep those daily invoice changes. Be sure the date on the daily invoice changes matches the date on the inventory stock card.

Everyone should be back together now, both computer freaks and pencil pushers. When you have a few items to be ordered, give it to the Supervisor and tell them you needed this stuff yesterday, 'that should make them hurry'. Don't wait too long or you will be buried in backorders.

When the stuff comes in from our supplier, it will be on an invoice from Wholesale Products Inc. Never fear, they probably won't send you what you ordered anyway. Add whatever you get to your stock cards or to the computer and then put your circled backorders on a daily invoice change and try to get as many through as you can. *** I sure hope you took the backorders off the original daily invoice change you tried to pump through the first time. ***

It is very important to initial each quantity you add into your inventory so it won't be left off or put in twice. When you have finished, pass the purchase invoice immediately back to the Supervisor. Not only does the Supervisor need to record it as a purchase, but it must be given to the Accounts Payable Clerk for payment. If the company pays early, they can get a sizable discount. Just like picking up a whole sack of free bananas!

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SALES CLERK

You are an important figure in this business.

The business survives off of the income from customers. You are responsible for recording the amount of each sale and to whom it is made. It is from your records that the customer's accounts are charged.

Your job is not very time consuming, but if the job is done incorrectly, much time and money could be wasted in finding the errors.

TO BEGIN:

All you will need to begin this job is a typewriter, an adding machine, and sales forms.

EVERY DAY:

1) Type up sales forms from invoices received daily
2) Pass the form to the Accounts Receivable Clerk
3) Pass orders and invoices to the Shipping/Receiving Clerk.

You should have a steady flow of invoices coming to you from the Inventory Clerk. These invoices, attached to the order forms, have gone all the way through the company, been subtracted from the inventory, and are ready to be added to the customer's account.

Your job is to take the invoice number, the total charge (goods plus shipping charge), and the customer's name off the invoice, and relay them onto the sales form. After doing this to each individual order, your initials should be placed on that invoice to show it has been recorded.

DATE: October 24, 19--

DAILY SALES SHEET

CUSTOMER	A/R DR.	SALES DISC. DR.	SALES TAXES CR.	SALES CR.
The Eugene Pet Clinic	49.00			49.00
Molly's Monkies	157.00			157.00
Portland City Zoo	1400.00	(sales) R. Matthews		1400.00
Hobart Hillary	~~53.50~~ 12.00			~~53.50~~ 12.00
Wally's Pet Corner	250.00			250.00
San Diego Zoo	1990.00			1990.00
Seattle Expo Center	876.00			876.00
TOTALS	~~4775.00~~ 4734.00	RN		~~4775.50~~ 4734.00

Daily Sales Sheet

Note that an error was later detected by the Sales Clerk. This was how Ray corrected it. Because the form had not left his desk, it was not necessary for the Accounts Receivable Clerk or the Supervisor to make changes in their books or add their initials.

This form should be sent to the Accounts Receivable Clerk for recording and the orders should be sent to the Shipping Clerk.

Now, your job is complete. Just remember to check, then re-check <u>all</u> of your work. If you don't, the whole business may be thrown out of balance.

CASH RECEIPTS BOOKKEEPER

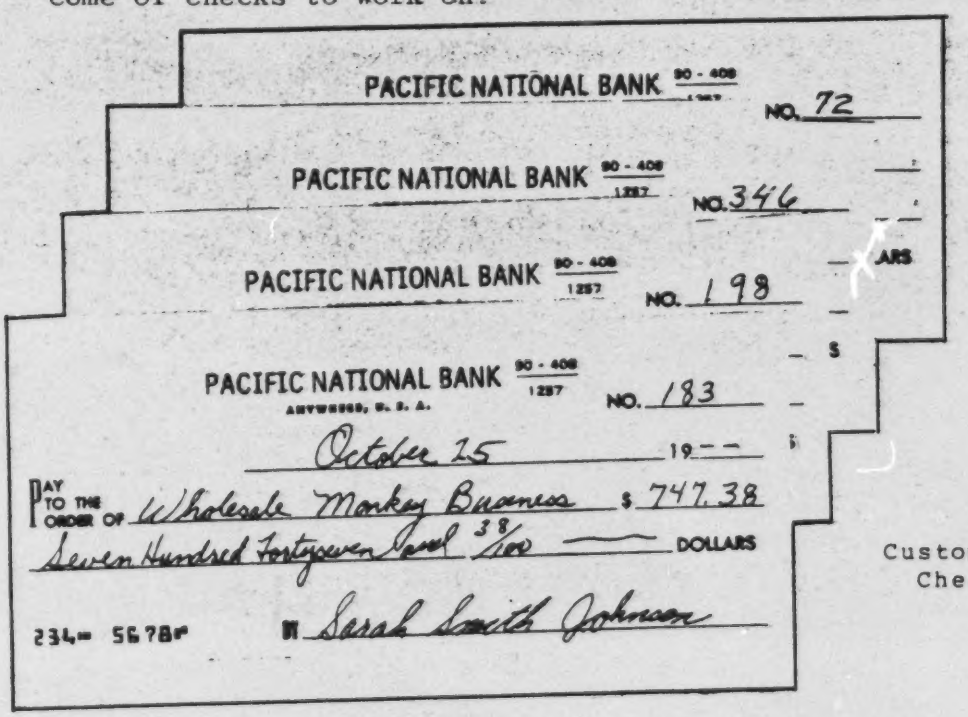
Your job is very similar to the Sales Clerk's job. Not too difficult, but very important. You must copy all numbers precisely.

TO BEGIN:

You will need a typewriter, an adding machine, a book of bank deposit slips, and a stack of cash receipts forms.

EVERY DAY:

Daily the Customer Representatives should be making out checks to pay their bills. This will give you a steady income of checks to work on.


PACIFIC NATIONAL BANK 90 - 408 1257 NO. 72
PACIFIC NATIONAL BANK 90 - 408 1257 NO. 346
PACIFIC NATIONAL BANK 90 - 408 1257 NO. 198
PACIFIC NATIONAL BANK 90 - 408 1257 ANTWERPEN, U. S. A. NO. 183
October 25 19--
PAY TO THE ORDER OF Wholesale Monkey Business $ 747.38
Seven Hundred Forty-seven and 38/100 DOLLARS
234- 5678
Sarah Smith Johnson

Customer Checks

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You will receive these checks from the Shipping/Receiving Clerk, often in mass quantities.

Take out your cash receipts form, and put it in the typewriter. At the top, type in the date. Next, type the customer's name, the check number, and the exact amount of the check and transfer the information to the cash receipts form.

CASH RECEIPTS

Date October 29, 19--

Customer	Check #	Amount	Recorded
Sarah Smith Johnson	183	747.38	
The Harry Creature	198	246.00	
Hobart Hillary	346	73.12	
Molly's Monkeys	72	168.20	
DEBIT CASH AND CREDIT ACCOUNTS RECEIVABLE		1234.70	

Cash Receipts

By the way, initial these checks right next to the dollar sign ($), so they aren't recorded more than once.

Next, total up the amounts on the adding machine at least twice. Type the total at the bottom of the cash receipts form and staple the machine tapes to it for proof. Now, pass it on to the Accounts Receivable Clerk.

Now, the final chore, make out the deposit slip by hand for the bank in your company's name. Include the name, check number, and the exact amount of each check. Total it the same way, attaching the machine tape and checks. Make sure that the totals from the deposit slip and cash receipts

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form are exactly the same. Then, send the deposit slip to the bank.

CHECKING

CITY NATIONAL BANK

DEPOSITED FOR ACCOUNT OF
Wholesale Monkey Business
1640 Long Street
LOCATED

DATE Oct. 29 19--

		DOLLARS	CENTS
CURRENCY			
COIN			
CHECKS (PROPERLY ENDORSED)	1	2 47	38
198	2	2 46	
346	3	73	12
72	4	168	20
	5		
	6		
	7		
	8		
	9		
	10	1234	70

Deposit Slip

0.00 *I

747.38 +
246.00 +
73.12 +
168.20 +
1234.70 *I

Machine Tape

THEY'LL NEVER BELIEVE IT!

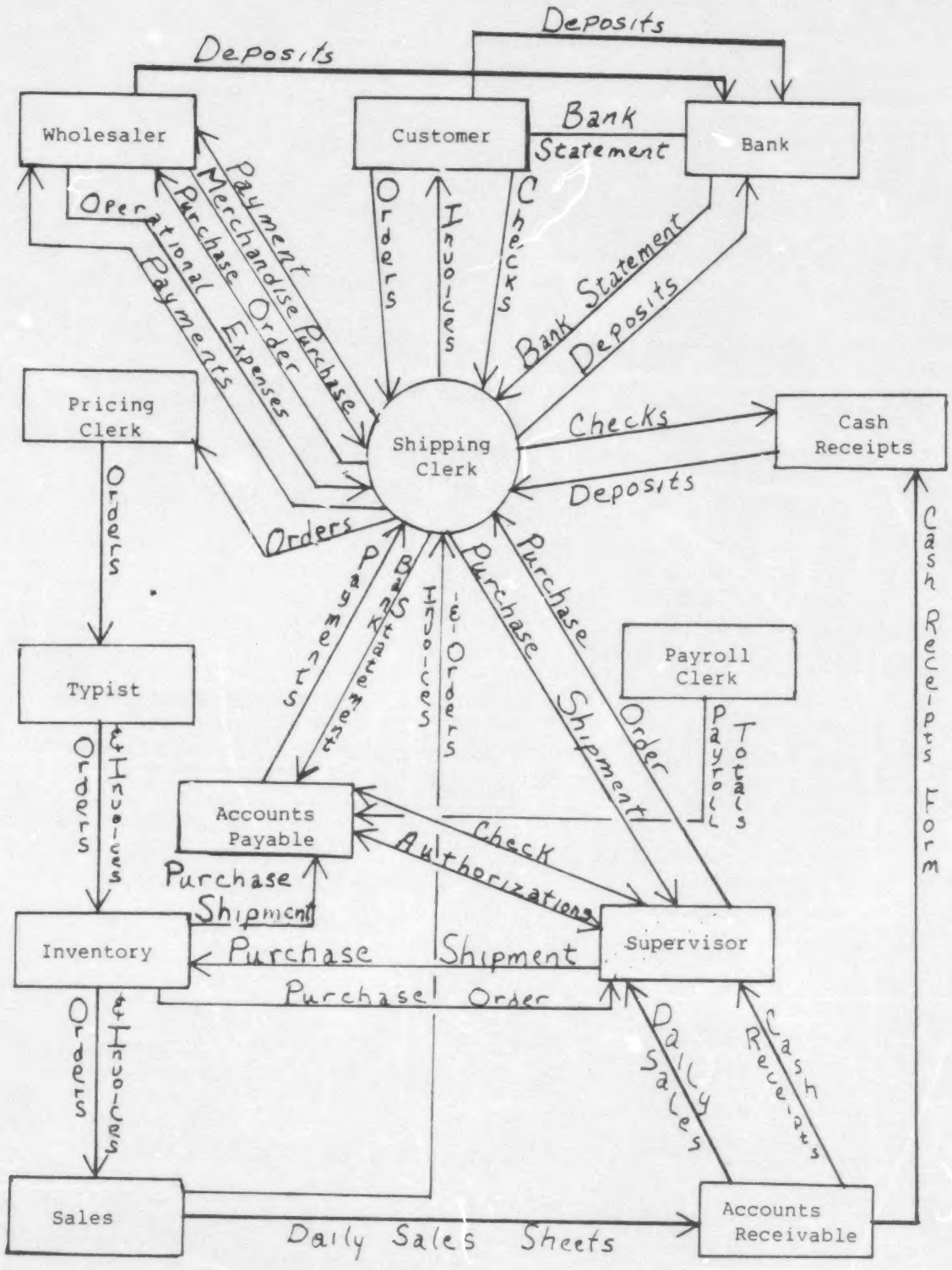
APPENDIX

FORMS TO BE USED IN THE WHOLESALE MONKEY BUSINESS

LIST OF FORMS

Name of Form	Look Under Job Title
Bank Account Form	Banker
Bank Reconciliation Statement	Banker
Cash Receipts Form	Cash Receipts Bookkeeper
Checks	Banker
Check Authorization Form	Accounts Payable Clerk
Check Register	Accounts Payable Clerk
Credit Memo	Accounting Supervisor
Customer Order Form	Customer Representative
Customer Order Log	Shipping/Receiving Clerk
Daily Bank Transaction	Banker
Daily Inventory Changes	Inventory Clerk
Daily Sales Sheet	Sales Clerk
Deposit Slips	Banker
Employee Withholding Allow. Cert.	Payroll Clerk
Employee's Earning Record	Payroll Clerk
General Journal	Accounting Supervisor
Inventory Card	Inventory Clerk
Invoice	Typist
Ledger (Customer)	Accounts Receivable Clerk
Ledger (General)	Accounting Supervisor
Operating Expense List	Wholesaler
Payroll Register	Payroll Clerk
Purchase Order	Typist
Retail Price List	Pricing Clerk
Stationary	Typist
Time Card	Payroll Clerk
Wholesale Price List	Wholesaler
Wholesaler Invoice	Wholesaler
Wholesaler Ledger	Wholesaler

MONKEY BUSINESS PAPERFLOW



ACCOUNTING SUPERVISOR

1. GENERAL JOURNAL
2. GENERAL LEDGER
3. CREDIT MEMO FORMS

GENERAL JOURNAL

Page

Date	Account Titles	P/R	Debit	Credit

LEDGER

ACCOUNT: _____ ACCOUNT NUMBER: _____

DATE	EXPLANATION	P/R	DEBIT	CREDIT	BALANCE

WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

CREDIT MEMO

NAME:
ADDRESS:
CITY, STATE:

DATE_____ CM #_____ INVOICE #_____

DESCRIPTION	STOCK NO.	QUANTITY	UNIT PRICE	TOTAL COST
			TOTAL REDUCTION IN YOUR ACCOUNT	

SUPERVISOR_____ INVENTORY CLERK_____ ACCOUNTS RECEIVABLE_____

WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

CREDIT MEMO

NAME:
ADDRESS:
CITY, STATE:

DATE_____ CM #_____ INVOICE #_____

DESCRIPTION	STOCK NO.	QUANTITY	UNIT PRICE	TOTAL COST
			TOTAL REDUCTION IN YOUR ACCOUNT	

SUPERVISOR_____ INVENTORY CLERK_____

ACCOUNTS RECEIVABLE_____

CUSTOMER REPRESENTATIVE

1. RETAIL PRICE LIST
   (found under Pricing Clerk)

2. CUSTOMER ORDER FORM

3. DEPOSIT SLIPS
   (found under Banker)

4. CHECKS
   (found under Banker)

5. CHECK REGISTER
   (found under Accounts Payable Clerk)

6. CUSTOMER LEDGER
   (found under Accounts Receivable Clerk)

CUSTOMER ORDER FORM

FROM: _____

_____

_____

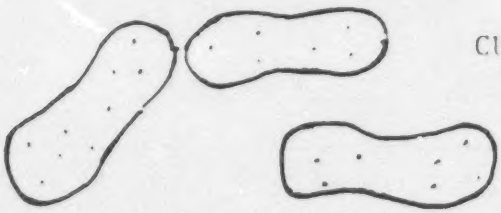
WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

ITEM DESCRIPTION	CODE	QUANTITY	UNIT PRICE	QUANTITY PRICE

SUBTOTAL: _____

SHIPPING CHARGE: _____

TOTAL AMOUNT DUE: _____



CUSTOMER ORDER FORM

FROM: _____

_____

_____

WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

ITEM DESCRIPTION	CODE	QUANTITY	UNIT PRICE	QUANTITY PRICE

SUBTOTAL: _____

SHIPPING CHARGE: _____

BANKER

1. DEPOSIT SLIPS
2. CHECKS
3. BANK RECONCILIATION STATEMENT
4. BANK ACCOUNT FORM
5. DAILY BANK TRANSACTION FORM

CHECKING

CITY NATIONAL BANK

DEPOSITED FOR ACCOUNT OF

NAME

ADDRESS

DATE 19

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS (PROPERLY ENDORSED) LIST BY BANK NUMBER SEPARATELY BELOW EACH CHECK COMPRISING THIS DEPOSIT.		
1		
2		
3		
4		
5		
6		
7		
8		
9		

CHECKING

CITY NATIONAL BANK

DEPOSITED FOR ACCOUNT OF

NAME

ADDRESS

DATE 19

DOLLARS CENTS

CURRENCY

COIN

CHECKS (PROPERLY ENDORSED) LIST BY BANK NUMBER SEPARATELY BELOW EACH CHECK COMPRISING THIS DEPOSIT.

1
2
3
4
5
6
7
8
9

CHECKING

CITY NATIONAL BANK

DEPOSITED FOR ACCOUNT OF

NAME

ADDRESS

DATE 19

DOLLARS CENTS

CURRENCY

COIN

CHECKS (PROPERLY ENDORSED) LIST BY BANK NUMBER SEPARATELY BELOW EACH CHECK COMPRISING THIS DEPOSIT.

1
2
3
4
5
6
7
8
9

CHECKING

CITY NATIONAL BANK

DEPOSITED FOR ACCOUNT OF

NAME

ADDRESS

DATE 19

DOLLARS CENTS

CURRENCY

COIN

CHECKS (PROPERLY ENDORSED) LIST BY BANK NUMBER SEPARATELY BELOW EACH CHECK COMPRISING THIS DEPOSIT.

1
2
3
4
5
6
7
8
9

BY ENDORSEMENT THIS CHECK IS ACCEPTED IN FULL PAYMENT OF THE FOLLOWING ACCOUNT

DATE		AMOUNT	
TOTAL OF INVOICES			
LESS % DISC			
LESS FREIGHT			
TOTAL DEDUCTIONS			
AMOUNT OF CHECK			

ANY PACIFIC NATIONAL BANK
Anywhere, Pacific Northwest, U.S.A.

90 - 408
1257

NO. _____

_____ 19 ____

PAY TO THE ORDER OF _____ $ _____

_____ DOLLARS

⑈1210⑈0085⑆ 1234⑈ 5678⑈ BY _____

VOUCHER CHECK

BY ENDORSEMENT THIS CHECK IS ACCEPTED IN FULL PAYMENT OF THE FOLLOWING ACCOUNT

DATE		AMOUNT	
TOTAL OF INVOICES			
LESS % DISC			
LESS FREIGHT			
TOTAL DEDUCTIONS			
AMOUNT OF CHECK			

ANY PACIFIC NATIONAL BANK
Anywhere, Pacific Northwest, U.S.A.

90 - 408
1257

NO. _____

_____ 19 ____

PAY TO THE ORDER OF _____ $ _____

_____ DOLLARS

⑈1210⑈0085⑆ 1234⑈ 5678⑈ BY _____

VOUCHER CHECK

BY ENDORSEMENT THIS CHECK IS ACCEPTED IN FULL PAYMENT OF THE FOLLOWING ACCOUNT

DATE		AMOUNT	
TOTAL OF INVOICES			
LESS % DISC			
LESS FREIGHT			
TOTAL DEDUCTIONS			
AMOUNT OF CHECK			

ANY PACIFIC NATIONAL BANK
Anywhere, Pacific Northwest, U.S.A.

90 - 408
1257

NO. _____

_____ 19 ____

PAY TO THE ORDER OF _____ $ _____

_____ DOLLARS

⑈1210⑈0085⑆ 1234⑈ 5678⑈ BY _____

VOUCHER CHECK

BY ENDORSEMENT THIS CHECK IS ACCEPTED IN FULL PAYMENT OF THE FOLLOWING ACCOUNT

DATE		AMOUNT	
TOTAL OF INVOICES			
LESS % DISC			
LESS FREIGHT			
TOTAL DEDUCTIONS			
AMOUNT OF CHECK			

ANY PACIFIC NATIONAL BANK
Anywhere, Pacific Northwest, U.S.A.

90 - 408
1257

NO. _____

_____ 19 ____

PAY TO THE ORDER OF _____ $ _____

_____ DOLLARS

Depositor _____

BANK RECONCILIATION STATEMENT

_____ 19___

BALANCE SHOWN ON BANK STATEMENT $_____

Plus: Deposits in Transit

Date	Amount
Total Deposits in Transit	$

SUBTOTAL $_____

Less: Checks Outstanding

Number	Amount
Total Checks Outstanding	$

ADJUSTED BANK BALANCE $_____

BALANCE SHOWN ON CHECKBOOK STUB $_____

Plus: Corrections

Description	Amount
Total Additions	$

SUBTOTAL $_____

Less: Charges, Fees, and Corrections

Description	Amount
Service Charge	
Total Deductions	$

ADJUSTED CHECKBOOK BALANCE $_____

ANY PACIFIC NATIONAL BANK
Anywhere, Pacific Northwest, U.S.A.

Period Ending: Account # :

Checks	Checks	Deposits	Date	Balance

DAILY BANK TRANSACTIONS
FOR: _____

CUST. #	DEPOSITS	SPECIAL DEPOSITS	CHECKS	SPECIAL CHECKS	ENTERED

ACCOUNTS PAYABLE CLERK

1. CHECK AUTHORIZATION FORM

2. CHECKS
   (found under Banker)

3. CHECK REGISTER

WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

CHECK AUTHORIZATION

TO: FROM:

SUBJECT: DATE:

DATE OF CHECK:	AMOUNT OF CHECK:	
PAY TO:		
EXPLANATION:		
ACCT. TITLE AND/OR NO.	DEBIT	CREDIT
CASH		
APPROVED BY:	DATE PAID:	CHECK NUMBER:

CHECK REGISTER

DATE	CHECK NO.	RECEIVER	DEPOSIT	AMOUNT OF CHECK	BALANCE

PAYROLL CLERK

1. EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE
2. PAYROLL REGISTER
3. EMPLOYEES EARNING RECORD
4. TIME CARD

Form **W-4**
(Rev. December 1978)
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

(Use for Wages Paid After December 31, 1978)

This certificate is for income tax withholding purposes only. It will remain in effect until you change it. If you claim exemption from withholding, you will have to file a new certificate on or before April 30 of next year.

Type or print your full name

Your social security number

Home address (number and street or rural route)

City or town, State, and ZIP code

Marital Status

☐ Single ☐ Married

☐ Married, but withhold at higher Single rate

Note: *If married, but legally separated, or spouse is a nonresident alien, check the single block.*

1 Total number of allowances you are claiming . . . . . .

2 Additional amount, if any, you want deducted from each pay (if your employer agrees) . . . . . $

3 I claim exemption from withholding (see instructions). Enter "Exempt" . . . . . .

Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled. If claiming exemption from withholding, I certify that I incurred no liability for Federal income tax for last year and I anticipate that I will incur no liability for Federal income tax for this year.

Signature ► ..... Date ► ....., 19.....

..... Detach along this line .....

▲ *Give the top part of this form to your employer; keep the lower part for your records and information* ▲

Instructions

The explanatory material below will help you determine your correct number of withholding allowances, and will assist you in completing the Form W-4 at the top of this page.

See **Publication 505** for more information on withholding.

Avoid Overwithholding or Underwithholding

By claiming the number of withholding allowances you are entitled to, you can fit the amount of tax withheld from your wages to your tax liability. In addition to the allowances for personal exemptions to be claimed in item (a), be sure to claim any additional allowances you are entitled to in item (b), "Special withholding allowance," and item (c), "Allowance(s) for credit(s) and/or deduction(s)." While you may claim these allowances on Form W-4 for withholding purposes, you may not claim them under "Exemptions" on your tax return Form 1040 or Form 1040A.

You may claim the special withholding allowance if you are single with only one employer, or married with only one employer and your spouse is not employed. If you have unusually large itemized deductions, make alimony payments, or credit(s) for child care expenses, earned income, credit for the elderly, or residential energy credits, you may claim additional allowances to avoid having too much income tax withheld from your wages.

If you and your spouse are both employed or you have more than one employer, you should make sure that enough has been withheld. If you find that you need more withholding, claim fewer allowances or ask for additional withholding or request to be withheld at the higher "Single" status. If you are currently claiming additional withholding allowances based on itemized deductions, check the worksheet on the back to see that you are claiming the proper number of allowances.

How Many Withholding Allowances May You Claim?

Use the schedule below to determine the number of allowances you may claim for tax withholding purposes. In determining the number, keep in mind these points: if you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time; or, if you are married and both you and your spouse are employed, you may not both claim the same allowances with your employers at the same time. A nonresident alien, other than a resident of Canada, Mexico, or Puerto Rico, may claim only one personal allowance.

Completing Form W-4

If you find you are entitled to one or more allowances in addition to those you are now claiming, increase your number of allowances by completing the form above and filing it with your employer. If the number of allowances you previously claimed decreases, you must file a new Form W-4 within 10 days. (If you expect to owe more tax than will be withheld, you may increase your withholding by claiming fewer or "0" allowances on line 1, or by asking for additional withholding on line 2, or both.)

You may claim exemption from withholding of Federal income tax if you had no liability for income tax for last year, and you anticipate that you will incur no liability for income tax for this year. You may not claim exemption if your joint or separate return shows tax liability before the allowance of any credit for income tax withheld. If you are exempt, your employer will not withhold Federal income tax from your wages. However, social security tax will be withheld if you are covered by the Federal Insurance Contributions Act.

You must revoke this exemption (1) within 10 days from the time you anticipate you will incur income tax liability for the year or (2) on or before December 1 if you anticipate you will incur Federal income tax liability for the next year. If you want to stop or are required to revoke this exemption, you must file a new Form W-4 with your employer showing the number of withholding allowances you are entitled to claim. This certificate for exemption from withholding will expire on April 30 of next year unless a new Form W-4 is filed on or before that date.

The Following Information is Provided in Accordance with the Privacy Act of 1974

The Internal Revenue Code requires every employee to furnish his or her employer with a signed withholding allowance certificate showing the number of withholding allowances that the employee claims (section 3402(f)(2)(A) and the Regulations thereto). Individuals are required to provide their Social Security Number for proper identification and processing (section 6109 and the Regulations thereto).

The principal purpose for soliciting withholding allowance certificate information is to administer the Internal Revenue laws of the United States.

If an employee does not furnish a signed withholding allowance certificate, the employee is considered as claiming no withholding allowances (section 3401(e)) and shall be treated as a single person (section 3402(l)).

The routine uses of the withholding allowance certificate information include disclosure to the Department of Justice for actual or potential criminal prosecution or civil litigation.

Figure Your Total Withholding Allowances Below

(a) Allowance(s) for exemption(s)—Enter 1 for each personal exemption you can claim on your Federal income tax return* . . . .

(b) Special withholding allowance—Enter 1 if single with 1 employer, or married with 1 employer and spouse not employed** . . . .

(c) Allowance(s) for credit(s) and/or deduction(s)—Enter number from tables on page 2 . . . . . .

(d) Total (add lines (a) through (c) above)—Enter here and on line 1, Form W-4, above . . . . . .

*If you are in doubt as to whom you may claim as a dependent, see the instructions that came with your last Federal income tax return or call your local Internal Revenue Service office.

**This allowance is used solely for purposes of figuring your withholding tax, and cannot be claimed when you file your tax return.

PAYROLL REGISTER

WEEK ENDING _____ DATE PAID _____

No.	NAME OF EMPLOYEE	Ex.	HOURS WORKED			EARNINGS			DEDUCTIONS					TOTAL DEDUCTIONS	NET PAY	Chk. No.
			Reg.	O. T.	Tot.	Regular	Overtime	Total	FICA Tax	Inc. Tax	Group Ins.	Hosp.	Other		Amount	
	TOTALS															

EMPLOYEE'S EARNINGS RECORD

NAME _____ EMPL NO _____

ADDRESS _____

SOC SEC NO _____ ALLOWANCES _____ MARRIED _____ SINGLE _____

DEPARTMENT _____

OCCUPATION _____

DATE EMPLOYED _____ DATE TERMINATED _____

DEDUCTIONS
- Credit Union _____
- Group Insurance _____
- Medical Insurance _____
- U S Savings Bond _____
- Union Dues _____
- United Fund _____
- Other _____

EARNINGS
- Yearly _____
- Monthly _____
- Weekly _____
- Hourly _____
- Commission _____
- Piece Rate
- Per Unit _____

PAY PERIOD WEEK	WEEK ENDED	EARNINGS REGULAR	EARNINGS OVERTIME	EARNINGS TOTAL	DEDUCTIONS FEDERAL INC. TAX	DEDUCTIONS FICA TAX	DEDUCTIONS GROUP INSURANCE	DEDUCTIONS MEDICAL INSURANCE	DEDUCTIONS OTHER	DEDUCTIONS TOTAL	NET PAY	ACCUMULATED TAXABLE EARNINGS	WEEK
TOTALS 2 QUAR													
													1
2													2
3													3
4													4
5													5
6													6
7													7
8													8
9													9
10													10
11													11
12													12
13													13
QUARTER TOTALS													
YEARLY TOTALS													

NAME:

T I M E C A R D

Absent W/L ---- A Absent, Call In C Absent, Sick -- S No Class ----- NC		DAY	Week of
	Fri In / Out	Mon In / Mon Out	
	Thurs In / Out	Tues In / Tues Out	
	Wed In / Out	Wed In / Wed Out	
	Tues In / Out	Thurs In / Thurs Out	
	Mon In / Out	Fri In / Fri Out	
Week of	Day	Payroll Clerk *	

WEEK OF _____ x 4 = _____ Hours

WEEK OF _____ x 4 = _____ Hours

T O T A L _____ Hours

NAME:

T I M E C A R D

Absent W/L ---- A Absent, Call In C Absent, Sick -- S No Class ----- NC		DAY	Week of
	Fri In / Out	Mon In / Mon Out	
	Thurs In / Out	Tues In / Tues Out	
	Wed In / Out	Wed In / Wed Out	
	Tues In / Out	Thurs In / Thurs Out	
	Mon In / Out	Fri In / Fri Out	
Week of	Day	Payroll Clerk *	

WEEK OF _____ x 4 = _____ Hours

WEEK OF _____ x 4 = _____ Hours

T O T A L _____ Hours

NAME:

T I M E C A R D

Absent W/L ---- A Absent, Call In C Absent, Sick -- S No Class ----- NC		DAY	Week of
	Fri In / Out	Mon In / Mon Out	
	Thurs In / Out	Tues In / Tues Out	
	Wed In / Out	Wed In / Wed Out	
	Tues In / Out	Thurs In / Thurs Out	
	Mon In / Out	Fri In / Fri Out	
Week of	Day	Payroll Clerk *	

WEEK OF _____ x 4 = _____ Hours

WEEK OF _____ x 4 = _____ Hours

T O T A L _____ Hours

LEDGER

NAME: _____

DATE	EXPLANATION	DEBIT	CREDIT	BALANCE

SHIPPING/RECEIVING CLERK

1. CUSTOMER ORDER LOG

CUSTOMER ORDER LOG

DATE	CUSTOMER NAME	FORM NUMBER		IN	OUT
		INV.	ORDER		

WHOLESALER

1. WHOLESALE PRICE LIST
2. WHOLESALER LEDGER
3. OPERATING EXPENSE LIST
4. WHOLESALER INVOICE

WHOLESALE MONKEY BUSINESS

WHOLESALE PRICE LIST ONLY

ITEM	STOCK CODE	PRICE
MONKEY FOOD		
BANANA	FB 129-01	.66
	FB 129-05	2.65
	FB 129-10	4.99
	FB 129-20	9.67
	FB 129-50	24.99
COCONUT	FC 161-01	.66
	FC 161-05	2.65
	FC 161-10	4.99
	FC 161-20	9.67
	FC 161-50	24.99
COFFEE	FK 237-01	.83
	FK 237-05	2.83
	FK 237-10	5.53
	FK 237-20	10.33
	FK 237-50	28.13
GARBAGE	FG 194-01	.65
	FG 194-05	2.40
	FG 194-10	4.66
	FG 194-20	8.17
	FG 194-50	21.99
MEDICINE	**********	******
WORM PILLS	MWO 549	.75
VITAMINS	MVI 272	.66
ANTIBIOTICS	MAN 363	1.79
ASPIRIN	MAS 365	.39
COLD TABLETS	MCT 021	2.57
COUGH MEDICINE	MLM 235	1.79
PERSONAL CARE	**********	******
MONKEY LITTER	MOL 695	1.53
TOOTH PASTE	MTP 945	1.27
FOOT POWDER	MFP 367	1.27
FLEA POWDER	MFE 369	1.27
LICE POWDER	MLI 372	1.27
DEODERANT	MDE 242	1.02
MOUTHWASH	MWA 377	.75
MANICURE KIT	MEN 654	2.59
NIGHT CREAM	MNC 123	4.92
BRUSH AND COMB SET	MBC 402	4.05
FLEA PICKER	MPK 411	2.01
PERFUME BANANA	MBP 265	2.17
PERFUME COCONUT	MCP 266	2.17

WHOLESALER LEDGER

DATE	P.O. #	INV. #	INVOICE TOTAL		DATE	CK. #	AMOUNT PAID	DISCOUNT

OPERATING EXPENSE LIST

Send		Received		Send		Received		Send		Received		Send		Received	
Date	Amt.	Date	Amt.	Date	Amt.	Date	Amt.	Date	Amt.	Date	Amt.	Date	Amt.	Date	Amt.

WHOLESALE PRODUCTS INC.
1921 LONG STREET
SWEET HOME, OR 97386

INVOICE

DATE: / /

P.O. NUMBER:

TERMS:

INVOICE NUMBER:

ITEM DESCRIPTION	CODE #	QUANTITY	UNIT PRICE	TOTAL PRICE

SUB TOTAL: _____

QUANTITY DISCOUT: _____

SHIPPING COST: _____

TOTAL:

PRICING CLERK

1. RETAIL PRICE LIST
2. WHOLESALE PRICE LIST
   (found under WHOLESALER)

BEST COPY AVAILABLE

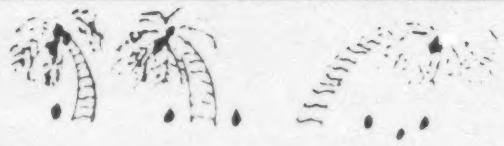
WHOLESALE MONKEY BUSINESS

RETAIL PRICE LIST

ITEM	STOCK CODE	PRICE
MONKEY FOOD	**********	*****
BANANA	FB 129-01	1.25
	FB 129-05	4.40
	FB 129-10	7.79
	FB 129-20	16.55
	FB 129-50	45.45
COCONUT	FC 161-01	1.00
	FC 161-05	4.70
	FC 161-10	7.25
	FC 161-20	17.20
	FC 161-50	35.00
COFFEE	FK 237-01	1.20
	FK 237-05	5.00
	FK 237-10	8.70
	FK 237-20	23.90
	FK 237-50	54.00
GARBAGE	FG 194-01	.95
	FG 194-05	3.35
	FG 194-10	7.85
	FG 194-20	13.25
	FG 194-50	39.75
MEDICINE	**********	*****
WORM PILLS	MWO 549	1.30
VITAMINS	MVI 272	1.00
ANTIBIOTICS	MAN 363	2.75
ASPIRIN	MAS 365	.70
COLD TABLETS	MCT 021	7.25
COUGH MEDICINE	MLM 235	2.75
PERSONAL CARE	**********	*****
MONKEY LITTER	MOL 695	3.10
TOOTH PASTE	MTP 945	1.75
FOOT POWDER	MFP 367	1.75
FLEA POWDER	MFE 369	1.75
LICE POWDER	MLI 372	1.75
DEODERANT	MDE 242	1.75
MOUTHWASH	MWA 377	1.50
MANICURE KIT	MEN 654	4.35
NIGHT CREAM	MNC 123	7.00
BRUSH AND COMB SET	MBC 402	7.09
FLEA PICKER	MPK 411	3.25
PERFUME BANANA	MBP 265	3.25
PERFUME COCONUT	MCP 266	3.25

TYPIST

1. INVOICE FORM
2. STATIONARY
3. PURCHASE ORDER



FROM: Wholesale Monkey Business
1641 Long Street
Sweet Home, OR 97386

TO:

Date:

Invoice No.:

Typist:

Inventory:

Product Description	Stock Number	Quantity	Unit Cost	Total Cost

Subtotal:

Shipping Cost:

Total Due:

FROM: Wholesale Monkey Business
1641 Long Street
Sweet Home, OR 97386

TO:

Date:

Invoice No.:

Typist:

Inventory:

Product Description	Stock Number	Quantity	Unit Cost	Total Cost

Subtotal

Shipping Cost

Total Due

Insert your own name and address.

WHOLESALE MONKEY BUSINESS
1641 LONG STREET
SWEET HOME, OR 97386

PURCHASE ORDER

DATE: / /

P.O. NUMBER:

CODE #	ITEM DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL PRICE

111

SUBTOTAL:

INVENTORY CLERK

1. DAILY INVENTORY CHANGES

2. INVENTORY CARD

DAILY INVENTORY CHANGES

DATE _____ INCREASE _____
P.O. # _____ DECREASE _____
INVOICES _____
BEGINNING INVENTORY VALUE _____ ENDING INVENTORY VALUE _____

BANANA

_____	FB 129-01
_____	FB 129-05
_____	FB 129-10
_____	FB 129-20
_____	FB 129-50

COCONUT

_____	FC 161-01
_____	FC 161-05
_____	FC 161-10
_____	FC 161-20
_____	FC 161-50

COFFEE

_____	FK 237-01
_____	FK 237-05
_____	FK 237-10
_____	FK 237-20
_____	FK 237-50

_____	FG 194-01
_____	FG 194-05
_____	FG 194-10
_____	FG 194-20
_____	FG 194-50

MEDICINE

_____	MWO 549
_____	MVL 272
_____	MAN 363
_____	MAS 365
_____	MCT 021
_____	MLM 235

PERSONAL CARE

_____	MOL 695
_____	MTP 945
_____	MFP 367
_____	MFE 369
_____	MLI 372
_____	MDE 242
_____	MWA 377

_____	MEN 654
_____	MNC 123
_____	MBC 402
_____	MPK 411
_____	MBP 265
_____	MCP 266

INVENTORY CARD

DESCRIPTION: _____ MAXIMUM ON HAND: _____

STOCK NUMBER: _____ MINIMUM ON HAND: _____

DATE	AMOUNT ORDERED	AMOUNT RECEIVED	UNIT COST	AMOUNT SOLD	BALANCE ON HAND

SALES CLERK

1. DAILY SALES SHEETS

DATE: _____

DAILY SALES SHEET

CUSTOMER	A/R DR.	SALES DISC. DR.	SALES TAXES CR.	SALES CR.
TOTALS	116			

CASH RECEIPTS BOOKKEEPER

1. CASH RECEIPTS FORM

2. DEPOSIT SLIPS
   (found under BANKER)

CASH RECEIPTS

Date _____

Customer	Check #	Amount	Recorded